

CITY OF ST. CATHARINES

# 2024-2026 MULTI-YEAR OPERATING BUDGET

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# City of St. Catharines

The largest city in the Niagara Region, St. Catharines is also known as 'The Garden City' for its lush greenery, vast hiking trails and picturesque parks. With 30% of the Niagara region's population calling our city home, and unparalleled accessibility to major urban centers, St. Catharines is a desirable location for current and future residents. From authentic wine and culinary experiences to unique festivals, lively cultural happenings, thrilling sporting events and stunning scenery, St. Catharines is at the heart of it all.

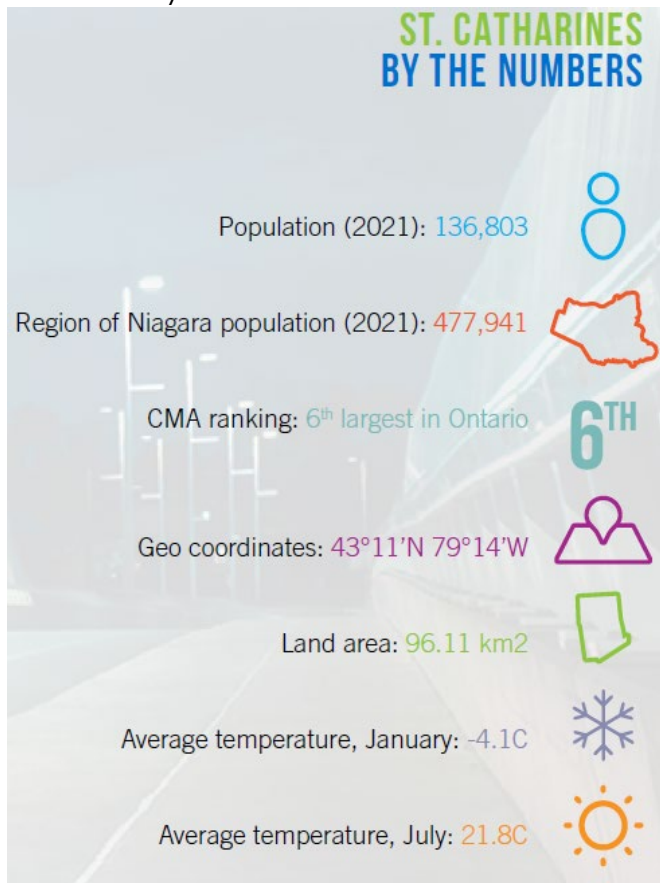
**Our vision for the future is for St. Catharines to be the most dynamic, innovative, sustainable, and livable city in North America.**



Our downtown alone is a testament to this vibrancy, with over \$300 million invested in transformative projects, including over \$200 million in new residential developments since 2013. Not merely Niagara's business hub; it's a thriving, diverse community where businesses prosper and individuals flourish.

A dynamic and thriving city, St. Catharines is open to economic development by making it easier for businesses to open and create jobs. The city constantly strives to reduce the costs associated with doing business in St. Catharines offering competitive business tax rates coupled with tremendous market access.

The City provides quality municipal services through organizational excellence that enhance our social fabric, environmental sustainability, and cultural vitality, contributing to economic prosperity in our community.



Like many municipalities across the province, St. Catharines faces an infrastructure deficit compounded by rising construction costs and a growing infrastructure to-do list.

Infrastructure is essential for the delivery of services to our citizens, and its condition impacts the levels of service the City can provide.



St. Catharines city Council and staff work hard to deliver services to our residents. To achieve our goals, we must engage in strategic decision-making that embraces innovation, ensures sustainability, and improves livability for all residents.

Guided by the long-term roadmap outlined within the City's Strategic Plan, City Council and Staff are dedicated to achieving that vision through strategic decision making guided by our key pillars:



Despite the recent challenges we have experienced, there is a sense of pride, momentum, and optimism in the community. From the highly anticipated 2024 World Rowing Championships to the rebirth of the Port Weller Dry Docks, we see a bright future ahead of us.



## 2024-2026 Multi-Year Budget Process Calendar



| Step in Process                                       | Date                | Item  | Details   |
|---|---------------------|---|---|
| <b>Draft Budgets and Public Engagement</b>            | Wed Nov 1           | Council (Budget) Meeting at 6 pm                              | Budget Presentations from outside boards and commissions  |
|   | Wed Nov 22          | Council (Budget) Meeting at 6 pm                              | Staff present draft budgets (capital, operating and water/wastewater)   |
|   | Tue Nov 28          | Budget Open House   | Seymour-Hannah 6 p.m. - 7 p.m.  |
|   | Wed Nov 29          | Budget Telephone Town Hall                                    | Council Chambers (for Council only) 7 p.m. - 8 p.m.   |
|   | Thurs Nov 30        | Budget Open House   | Kiwanis Aquatic Centre 6 p.m. - 7 p.m.  |
|   | Tue Dec 5           | Budget Kiosk  | Pen Centre 12 p.m. - 7 p.m.   |
|   | Thurs Dec 7         | Budget Kiosk  | Farmers Market 7 a.m. - 3 p.m.  |
|   | Mon Dec 11          | Budget Kiosk  | Kiwanis Aquatics Centre Lobby 6 a.m. - 9 a.m. and 4 p.m. - 8 p.m.   |
|   | Wed Dec 13          | Budget Kiosk  | Fairview Mall 12 p.m. - 7 p.m.  |
|   | Fri Dec 15          | Budget Kiosk  | St. Catharines Public Library – 9 a.m. – 5 p.m.   |
|   | Dec 4, 6, 8, 12, 14 | Budget Workshops for Councillors                              | Details and corporate meeting invite forthcoming  |
| <b>Amendment Period</b><br>Jan 3 – Feb 1<br>(30 days) | Wed Jan 3           | Mayor Tables Proposed Budget                                  | Via agenda <a href="http://stcatharines.ca/Council">stcatharines.ca/Council</a>   |
|   | Wed Jan 10          | Council (Budget) Meeting at 6 pm                              | Presentation of Proposed Budget<br>Corporate meeting invite sent  |
|   | Mon Jan 15          | Amendments for Jan 22 agenda due by 4:00 p.m.                 | To be submitted via email to Kristine Douglas, Ricci Cheung, Lucia Chen, Kristen Sullivan, and Evan McGinty<br>Task assigned in Outlook as a reminder |
|   | Mon Jan 22          | Council (Budget) Meeting at 6 pm                              | Meeting to discuss amendments<br>Corporate meeting invite sent  |
|   | Wed Jan 24          | Amendments for Jan 31 agenda due by 4:00 p.m.                 | To be submitted via email to Kristine Douglas, Ricci Cheung, Lucia Chen, Kristen Sullivan, and Evan McGinty<br>Task assigned in Outlook as a reminder |
|   | Wed Jan 31          | Council (Budget) Meeting at 6 pm                              | Meeting to discuss amendments   |
|   | Thurs Feb 1         | Hold for Council (Budget) Meeting at 6 pm                     | Hold to complete business from Jan 31 agenda<br>Corporate meeting invite sent   |
| <b>Veto Period</b><br>Feb 2 – 11<br>(10 days)         | Sun Feb 11          | Deadline for Mayor to veto amendments                         | In writing to each Member of Council and the Clerk  |
| <b>Override Period</b><br>Feb 12 – 26<br>(15 days)    | Thurs Feb 22        | Notice of Override for Feb 26 agenda due by 12:00 p.m. (Noon) | To be submitted via email to Kristen Sullivan and Kristine Douglas<br>Task assigned in Outlook as a reminder  |
|   | Mon Feb 26          | Council Meeting at 6 pm                                       | Override would be considered at Regular Council Meeting   |



**City of St. Catharines**

**2024 Budget Highlights**

2024 Median Home  
an increase of

\$258,000  
0.82%

**Estimated Impact on Median Household**

|  | 2024              | 2023              | Change          |               |
|--|-------------------|-------------------|-----------------|---------------|
| <b>CVA</b>   | <b>\$258,000</b>  | <b>\$255,905</b>  | <b>\$2,095</b>  | <b>0.82%</b>  |
| <i>City - General</i>  | \$1,662.87        | \$1,633.97        | \$28.91         | 1.77%         |
| <i>City - Urban Service Area</i>                                     | \$19.16           | \$18.33           | \$0.83          | 4.56%         |
| <i>Hospital</i>  | \$31.34           | 31.27             | 0.07            | 0.24%         |
| <b>Sub-total City</b>  | <b>\$1,713.38</b> | <b>1,683.56</b>   | <b>29.82</b>    | <b>1.77%</b>  |
| <b>Infrastructure Levy - 1.5%</b>                                    | <b>\$24.85</b>    | <b>24.34</b>      | <b>0.51</b>     | <b>2.09%</b>  |
| <b>Total City - Under City's Legislative Authority</b>               | <b>1,738.23</b>   | <b>1,707.91</b>   | <b>30.32</b>    | <b>1.78%</b>  |
| <b>*Region - General (Estimated)</b>                                 | <b>\$1,720.32</b> | <b>1,596.06</b>   | <b>124.26</b>   | <b>7.786%</b> |
| <b>Region Special Levies:</b>  |                   |                   |                 |               |
| <b>*Region - Waste (Estimated)</b>                                   | \$190.53          | 190.18            | 0.36            | 0.19%         |
| <b>*Region - Transit (Estimated)</b>                                 | \$310.36          | 307.95            | 2.41            | 0.78%         |
| <b>Sub-total Region Special Levies</b>                               | <b>\$500.89</b>   | <b>\$498.12</b>   | <b>2.77</b>     | <b>0.56%</b>  |
| <b>Total Region - Under Region's Legislative Authority</b>           | <b>\$2,221.21</b> | <b>2,094.18</b>   | <b>127.03</b>   | <b>6.07%</b>  |
| <b>**School (Estimated) - Under Province's Legislative Authority</b> | <b>\$394.74</b>   | <b>391.53</b>     | <b>3.21</b>     | <b>0.82%</b>  |
| <b>Total Estimated Tax Impact (City, Region &amp; Education)</b>     | <b>\$4,354.18</b> | <b>\$4,193.62</b> | <b>\$160.56</b> | <b>3.83%</b>  |

\*These rates are dependant on tax ratios and tax policy set by Niagara Region for 2024.

\*\*Education rates dependent on rate set by the Province.

**City of St. Catharines  
2024-2026 Multi-Year Operating Budget**

|   | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals    | 2021<br>Actuals    | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|--------------------|--------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Office of Mayor and Members of Council              | 1,300,219                | 1,332,784                | 1,366,396                | 1,067,409                   | 866,805            | 865,632            | 232,810                            | 21.81%                            | 32,565                             | 2.50%                             | 33,612                             | 2.52%                             |
| Grants and Committees                               | 159,670                  | 161,570                  | 163,170                  | 155,270                     | -6,228             | 15,939             | 4,400                              | 2.83%                             | 1,900                              | 1.19%                             | 1,600                              | 0.99%                             |
| <b>City Departments</b>                             |                          |                          |                          |                             |                    |                    |                                    |                                   |                                    |                                   |                                    |                                   |
| COVID-19  | 0                        | 0                        | 0                        | 500,000                     | 219,319            | -1,453,160         | -500,000                           | -100.00%                          | 0                                  | #DIV/0!                           | 0                                  | #DIV/0!                           |
| CAO   | 2,448,192                | 2,520,292                | 2,575,559                | 2,667,732                   | 1,645,176          | 1,812,565          | -219,540                           | -8.23%                            | 72,100                             | 2.95%                             | 55,267                             | 2.19%                             |
| Legal Services and Clerks                           | 2,477,834                | 2,566,205                | 2,463,436                | 2,380,280                   | 2,021,822          | 1,919,537          | 97,554                             | 4.10%                             | 88,371                             | 3.57%                             | -102,769                           | -4.00%                            |
| Planning and Building Services                      | 4,323,275                | 5,042,106                | 5,404,287                | 3,572,445                   | 1,802,719          | 1,893,887          | 750,830                            | 21.02%                            | 718,831                            | 16.63%                            | 362,181                            | 7.18%                             |
| Fire Services                                       | 28,187,750               | 28,649,059               | 29,387,679               | 27,865,260                  | 27,727,674         | 26,044,111         | 322,490                            | 1.16%                             | 461,309                            | 1.64%                             | 738,620                            | 2.58%                             |
| Economic Development & Tourism                      | 1,748,953                | 1,812,038                | 1,872,536                | 1,647,081                   | 1,201,483          | 1,335,541          | 101,872                            | 6.19%                             | 63,085                             | 3.61%                             | 60,498                             | 3.34%                             |
| Engineering, Facilities and Environmental Services  | 12,868,018               | 13,896,281               | 14,258,104               | 11,258,208                  | 9,912,959          | 10,334,405         | 1,609,810                          | 14.30%                            | 1,028,263                          | 7.99%                             | 361,823                            | 2.60%                             |
| Municipal Works                                     | 26,200,111               | 26,319,262               | 26,426,637               | 23,620,515                  | 19,923,448         | 18,502,454         | 2,579,596                          | 10.92%                            | 119,151                            | 0.45%                             | 107,375                            | 0.41%                             |
| Community, Recreation and Culture Services          | 9,156,150                | 9,829,189                | 10,132,024               | 8,897,641                   | 7,124,421          | 6,474,146          | 258,509                            | 2.91%                             | 673,039                            | 7.35%                             | 302,835                            | 3.08%                             |
| Meridian Centre                                     | 1,044,656                | 1,070,294                | 1,120,252                | 853,040                     | 363,471            | 1,201,284          | 191,616                            | 22.46%                            | 25,638                             | 2.45%                             | 49,958                             | 4.67%                             |
| Canada Summer Games                                 | 828,048                  | 850,938                  | 879,273                  | 805,350                     | 835,500            | 0                  | 22,698                             | 2.82%                             | 22,890                             | 2.76%                             | 28,335                             | 3.33%                             |
| Financial Management Services                       | 6,106,440                | 6,271,647                | 6,435,966                | 5,239,599                   | 4,443,164          | 3,929,652          | 866,841                            | 16.54%                            | 165,207                            | 2.71%                             | 164,319                            | 2.62%                             |
| Corporate Support Services                          | 7,701,500                | 8,538,995                | 8,796,358                | 7,546,088                   | 6,068,784          | 5,955,499          | 155,412                            | 2.06%                             | 837,495                            | 10.87%                            | 257,363                            | 3.01%                             |
| Contribution to Capital                             | 3,598,050                | 3,957,090                | 4,888,950                | 3,624,000                   | 1,149,000          | 1,000,000          | -25,950                            | -0.72%                            | 359,040                            | 9.98%                             | 931,860                            | 23.55%                            |
| <b>Total City Departments and Elected Officials</b> | <b>108,148,866</b>       | <b>112,817,750</b>       | <b>116,170,627</b>       | <b>101,699,918</b>          | <b>85,299,517</b>  | <b>79,831,492</b>  | <b>6,448,948</b>                   | <b>6.34%</b>                      | <b>4,668,884</b>                   | <b>4.32%</b>                      | <b>3,352,877</b>                   | <b>2.97%</b>                      |
| Debt Repayment                                      | 15,279,576               | 14,822,022               | 14,522,016               | 16,322,021                  | 16,603,547         | 15,673,206         | -1,042,445                         | -6.39%                            | -457,554                           | -2.99%                            | -300,006                           | -2.02%                            |
| <b>Total City Expenditures</b>                      | <b>123,428,442</b>       | <b>127,639,772</b>       | <b>130,692,643</b>       | <b>118,021,939</b>          | <b>101,903,064</b> | <b>95,504,698</b>  | <b>5,406,503</b>                   | <b>4.58%</b>                      | <b>4,211,330</b>                   | <b>3.41%</b>                      | <b>3,052,871</b>                   | <b>2.39%</b>                      |
| <b>Outside Boards and Commissions</b>               |                          |                          |                          |                             |                    |                    |                                    |                                   |                                    |                                   |                                    |                                   |
| First Ontario Performing Arts Centre                | 1,990,725                | 2,065,719                | 2,114,379                | 1,840,076                   | 1,641,483          | 1,670,822          | 150,649                            | 8.19%                             | 74,994                             | 3.77%                             | 48,660                             | 2.36%                             |
| Library Board                                       | 6,641,583                | 7,010,502                | 7,397,958                | 6,204,214                   | 5,876,428          | 5,677,708          | 437,369                            | 7.05%                             | 368,919                            | 5.55%                             | 387,456                            | 5.53%                             |
| Transit Commission                                  | 120,000                  | 120,000                  | 120,000                  | 525,000                     | 13,488,437         | 13,636,595         | -405,000                           | -77.14%                           | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Niagara District Airport                            | 540,525                  | 549,035                  | 557,799                  | 463,879                     | 447,134            | 441,673            | 76,646                             | 16.52%                            | 8,510                              | 1.57%                             | 8,764                              | 1.60%                             |
| <b>Total Outside Boards and Commissions</b>         | <b>9,292,833</b>         | <b>9,745,256</b>         | <b>10,190,136</b>        | <b>9,033,169</b>            | <b>21,453,482</b>  | <b>21,426,798</b>  | <b>259,664</b>                     | <b>2.87%</b>                      | <b>452,423</b>                     | <b>4.87%</b>                      | <b>444,880</b>                     | <b>4.57%</b>                      |
| <b>Total Expenditures (City + ABC's)</b>            | <b>132,721,275</b>       | <b>137,385,028</b>       | <b>140,882,779</b>       | <b>127,055,108</b>          | <b>123,356,546</b> | <b>116,931,496</b> | <b>5,666,167</b>                   | <b>4.46%</b>                      | <b>4,663,753</b>                   | <b>3.51%</b>                      | <b>3,497,751</b>                   | <b>2.55%</b>                      |
| Non-Tax Revenues                                    | -12,764,449              | -12,570,092              | -11,581,872              | -10,272,167                 | -12,592,556        | -7,947,165         | -2,492,282                         | 24.26%                            | 194,357                            | -1.52%                            | 988,220                            | -7.86%                            |
| <b>Net Expenditures</b>                             | <b>119,956,826</b>       | <b>124,814,936</b>       | <b>129,300,907</b>       | <b>116,782,941</b>          | <b>110,763,990</b> | <b>108,984,331</b> | <b>3,173,885</b>                   | <b>2.72%</b>                      | <b>4,858,110</b>                   | <b>4.05%</b>                      | <b>4,485,971</b>                   | <b>3.59%</b>                      |
| Transfer from Special Tax Mitigation Fund           | -1,431,000               | -1,910,000               | -2,000,000               | 0                           | 0                  | 0                  | -1,431,000                         | 100.00%                           | -479,000                           | 33.47%                            | -90,000                            | 4.71%                             |
| <b>Total Net Expenditures</b>                       | <b>118,525,826</b>       | <b>122,904,936</b>       | <b>127,300,907</b>       | <b>116,782,941</b>          | <b>110,763,990</b> | <b>108,984,331</b> | <b>1,742,885</b>                   | <b>1.49%</b>                      | <b>4,379,110</b>                   | <b>3.69%</b>                      | <b>4,395,971</b>                   | <b>3.58%</b>                      |



**City of St. Catharines**

**2024 Operating Budget**

**Where Your City's Share of the Property Taxes Go:**

**Average Household (in the Urban Boundaries)**

**\$1,682.03**

|   | <b>Annual<br/>Cost</b>   | <b>Monthly<br/>Cost</b> | <b>Weekly<br/>Cost</b> |
|---|--------------------------|-------------------------|------------------------|
| <b>Fire Protection</b>  | <b>\$ 365.19</b>         | <b>\$ 30.43</b>         | <b>\$ 7.02</b>         |
| <b>General Government and Administration</b><br>(Mayor, Council, CAO, Legal, Finance, Insurance, Corporate Support) | <b>\$ 260.71</b>         | <b>21.73</b>            | <b>5.01</b>            |
| <b>Transit and Paratransit</b>  | <b>\$ 1.51</b>           | <b>0.13</b>             | <b>0.03</b>            |
| <b>Municipal Works</b><br>(Roads/sidewalk maintenance, fleet, winter control, drainage, etc.)                       | <b>\$ 221.52</b>         | <b>18.46</b>            | <b>4.26</b>            |
| <b>Trees, Passive Parks, Cemetery</b>   | <b>\$ 156.43</b>         | <b>13.04</b>            | <b>3.01</b>            |
| <b>Community, Recreation and Culture</b>  | <b>\$ 127.67</b>         | <b>10.64</b>            | <b>2.46</b>            |
| <b>Transportation &amp; Engineering (EFES)</b><br>(Roads/Sidewalk/bridges replacement, traffic control, signals)    | <b>\$ 117.07</b>         | <b>9.76</b>             | <b>2.25</b>            |
| <b>Arenas &amp; Sports Parks (EFES MC, &amp; CSG)</b>   | <b>\$ 100.59</b>         | <b>8.38</b>             | <b>1.93</b>            |
| <b>Libraries</b>  | <b>\$ 84.10</b>          | <b>7.01</b>             | <b>1.62</b>            |
| <b>Facilities</b>   | <b>\$ 65.09</b>          | <b>5.42</b>             | <b>1.25</b>            |
| <b>Planning &amp; Building Services</b>   | <b>\$ 54.83</b>          | <b>4.57</b>             | <b>1.05</b>            |
| <b>Performing Arts</b>  | <b>\$ 25.23</b>          | <b>2.10</b>             | <b>0.49</b>            |
| <b>Street Lighting (EFES)</b>   | <b>\$ 16.82</b>          | <b>1.40</b>             | <b>0.32</b>            |
| <b>Economic Development</b>   | <b>\$ 22.20</b>          | <b>1.85</b>             | <b>0.43</b>            |
| <b>Contributions to Capital Projects</b>  | <b>\$ 45.58</b>          | <b>3.80</b>             | <b>0.88</b>            |
| <b>Niagara District Airport</b>   | <b>\$ 7.57</b>           | <b>0.63</b>             | <b>0.15</b>            |
| <b>Environmental Monitoring (EFES)</b>  | <b>\$ 5.72</b>           | <b>0.48</b>             | <b>0.11</b>            |
| <b>Senior Centres</b>   | <b>\$ 4.20</b>           | <b>0.35</b>             | <b>0.08</b>            |
|   | <b><u>\$1,682.03</u></b> | <b><u>\$140.17</u></b>  | <b><u>\$32.35</u></b>  |

**City of St. Catharines**

**2024 Operating Budget**

**Where Your City's Share of the Property Taxes Go:**

**For each hundred dollars of taxes you pay the City**

|  |           |               |
|--|-----------|---------------|
| Fire Protection  | \$        | 21.71         |
| General Government and Administration<br>(Mayor, Council, CAO, Legal, Finance, Insurance, Corporate Support) | \$        | 15.50         |
| Transit and Paratransit  | \$        | 0.09          |
| Municipal Works<br>(Roads/sidewalk maintenance, fleet, winter control, drainage, etc.)                       | \$        | 13.17         |
| Trees, Passive Parks, Cemetery   | \$        | 9.30          |
| Community, Recreation and Culture  | \$        | 7.59          |
| Transportation & Engineering (EFES)<br>(Roads/Sidewalk/bridges replacement, traffic control, signals)        | \$        | 6.96          |
| Arenas & Sports Parks (EFES & MC)  | \$        | 5.98          |
| Libraries  | \$        | 5.00          |
| Facilities   | \$        | 3.87          |
| Planning & Building Services   | \$        | 3.26          |
| Performing Arts  | \$        | 1.50          |
| Street Lighting (EFES)   | \$        | 1.00          |
| Economic Development   | \$        | 1.32          |
| Contributions to Capital Projects  | \$        | 2.71          |
| Niagara District Airport   | \$        | 0.45          |
| Environmental Monitoring (EFES)  | \$        | 0.34          |
| Senior Centres   | \$        | 0.25          |
|  | <u>\$</u> | <u>100.00</u> |



## Significant Changes by Year 2024-26

| 2023 Approved Budget   | 116,782,941      |                 |
|--|------------------|-----------------|
| 2024 Significant Changes   | Budget Impact \$ | Budget Impact % |
| <b>Base Budget Change - Includes estimated/negotiated settlements for all staff (wage &amp; benefits)</b>  | <b>2,802,688</b> | <b>2.40%</b>    |
| Increased in annual City-wide software licensing costs<br>(2024: PeopleSoft system annual licensing contract; 2025: ARMS, CRM, Fire Services Record Mgmt System, Ticketing software for non-parking AMPS)              | 802,714          | 0.69%           |
| Increase in corporate-wide insurance premiums  | 108,814          | 0.09%           |
| Increase in corporate phone system maintenance cost  | 59,774           | 0.05%           |
| <b>Sub-Total Non-Discretionary Impact</b>  | <b>971,302</b>   | <b>0.83%</b>    |
| Overall change in tax support for Building and Plumbing Division due to reduced building permit revenue based on forecasted market condition and permit volume and reduced reliance on Building Stabilization Reserve. | 254,424          | 0.22%           |
| Increased equipment cost to meet minimum service standards for snow removal for roads and sidewalks (excl. maintenance required for Active Transportation Plan)  | 116,940          | 0.10%           |
| Increased in corporate-wide utilities costs (incl. streetlighting)   | 85,240           | 0.07%           |
| <b>Sub-Total Inflation Impact</b>  | <b>456,604</b>   | <b>0.39%</b>    |
| Increased investment in storm water inspection, repairs and maintenance  | 563,230          | 0.48%           |
| Change in planning development revenues (net of estimated refunds due to Bill 109)   | 260,093          | 0.22%           |
| Increased funding to Development Charges (DC) Exemption Reserve to fulfill legislative obligations under DC Act and fund future growth related capital projects  | 50,000           | 0.04%           |
| Increased investment due to new Excess Soil Regulations  | 50,000           | 0.04%           |
| Ontario Municipal Partnership Funding Decrease   | 39,700           | 0.03%           |
| <b>Sub-Total Legislative Impact</b>  | <b>963,023</b>   | <b>0.82%</b>    |
| Increase in annual provision to CIP Reserve for future obligated and new project payments  | 305,504          | 0.26%           |
| Increase in budget request - Meridian Centre   | 182,579          | 0.16%           |
| Increase of investment in holiday celebrations, community events and Diversity, Equity and Inclusion (DEI) initiatives (net of reserve funding)  | 111,100          | 0.10%           |
| Council & Mayor Priority & Contingency Fund (per multi-year budget strategy)   | 70,000           | 0.06%           |
| <b>[Council budget amendment]</b> Reduction of Business License Fees in 2024 and 2025 by 50% and in 2026 by 25% compared to the pre-COVID level.   | 65,000           | 0.06%           |
| Cleaning, security, service contracts at City beaches to address higher traffic volumes  | 51,221           | 0.04%           |

## Significant Changes by Year 2024-26

|   |                    |               |
|---|--------------------|---------------|
| Interest grant for Older Homeowner Tax Increase Deferral Program  | 50,000             | 0.04%         |
| Increase for modernize talent acquisition strategy and processes (net of reserve funding)   | 42,000             | 0.04%         |
| Recreation Master Plan (net of DC funding)  | 30,000             | 0.03%         |
| Increase in budget request - Canada Games Park  | 22,698             | 0.02%         |
| Social Procurment - supplier certification program  | 12,100             | 0.01%         |
| Increase utilities cost from two new splash pads becoming operational in 2024 and 2026  | 11,934             | 0.01%         |
| <b>[Council budget amendment]</b> Usage of unfilled part-time gapping dollars in 2024   | (188,000)          | -0.16%        |
| Change in corporate Diversity, Equity and Inclusion (DEI) training (2023 budget included one-time investment)   | (389,000)          | -0.33%        |
| Corporate wide staff training and development for evolving a culture of leadership, innovation, and service excellence (net of reserve funding; 2023 budget included one-time investment) | (406,000)          | -0.35%        |
| <b>[Mayor budget amendment]</b> Usage of staffing gapping dollars in 2024 to 2026   | (500,000)          | -0.43%        |
| <b>[Mayor budget amendment]</b> Transfer from Special Tax Mitigation Fund   | (1,431,000)        | -1.23%        |
| Reduced transfer to reserve (2023 budget included a one-time transfer to Tax Stabilization Reserve)   | (1,075,000)        | -0.92%        |
| <b>Sub-Total Council Priorities</b>   | <b>(3,034,864)</b> | <b>-2.60%</b> |
| Change in annual provision to Fleet Equipment Reserve   | 1,036,300          | 0.89%         |
| Change in tax support to capital road improvement and streetlighting projects to maintain current roads condition   | 370,000            | 0.32%         |
| Increase in road maintenance program (concrete base repairs, crack sealing, guiderails, design, road database software, road condition review in 2026)                                    | 260,000            | 0.22%         |
| Increased consulting fees for on-request engineering studies related existing infrastructure as well as to address servicing growth and new development                                   | 75,000             | 0.06%         |
| Annual repairs and maintenance for bridges and major culverts   | 55,000             | 0.05%         |
| Increase in streetlighting maintenance costs  | 55,000             | 0.05%         |
| Change in capital out of revenue for capital program  | (75,950)           | -0.07%        |
| Change in debt repayment  | (1,042,438)        | -0.89%        |
| <b>Sub-Total Stewardship of Assets/AMP</b>  | <b>732,912</b>     | <b>0.63%</b>  |
| Support for Parking Operations  | 324,000            | 0.28%         |
| <b>Sub-Total COVID Recovery</b>   | <b>324,000</b>     | <b>0.28%</b>  |
| Change in Interest & Penalty income on Arrears Tax  | 110,000            | 0.09%         |
| Reduced capital funding to PeopleSoft Support staff resource in 2024 and beyond   | 117,670            | 0.10%         |
| Reduced HST recovery (HST Recovery is usually performed over multiple years. Timing of next study currently under review.)  | 75,000             | 0.06%         |
| Increase in Fire Dispatch revenues due to additional partners   | (434,818)          | -0.37%        |
| Net increase in investment income due to expected higher interest rates   | (1,514,000)        | -1.30%        |

### Significant Changes by Year 2024-26

|   |                    |               |
|---|--------------------|---------------|
| <b>Sub-Total Revenue Changes</b>  | <b>(1,646,148)</b> | <b>-1.41%</b> |
| Increase in budget request - Public Library   | 437,369            | 0.37%         |
| Increase in budget request - FOPAC  | 140,999            | 0.12%         |
| Reduction of transition expense of Transit Commission (2023 budget included wind-down and benefits for retirees; 2024-2026 includes retirees benefits only) | (405,000)          | -0.35%        |
| <b>Sub-Total ABC's</b>  | <b>173,368</b>     | <b>0.15%</b>  |
| <b>TOTAL Budget Increase - 2024</b>   | <b>1,742,885</b>   | <b>1.49%</b>  |
| <b>2024 Budget</b>  | <b>118,525,826</b> |               |

## Significant Changes by Year 2024-26

| 2024 Budget  |                         | 118,525,826            |
|--|-------------------------|------------------------|
| <b>2025 Significant Changes</b>  | <b>Budget Impact \$</b> | <b>Budget Impact %</b> |
| <b><i>Base Budget Change - Includes estimated/negotiated settlements for all staff (wage &amp; benefits)</i></b>   | <b>2,721,474</b>        | <b>2.30%</b>           |
| Increased in annual City-wide software licensing costs (2024: PeopleSoft system annual licensing contract; 2025: ARMS, CRM, Fire Services Record Mgmt System, Ticketing software for non-parking AMPS)                 | 648,000                 | 0.55%                  |
| Increase in insurance premiums   | 136,821                 | 0.12%                  |
| Increased in utilities costs (incl. streetlighting)  | 58,400                  | 0.05%                  |
| <b>Sub-Total Non-Discretionary Impact</b>  | <b>843,221</b>          | <b>0.71%</b>           |
| Overall change in tax support for Building and Plumbing Division due to reduced building permit revenue based on forecasted market condition and permit volume and reduced reliance on Building Stabilization Reserve. | 520,447                 | 0.44%                  |
| <b>Sub-Total Inflation Impact</b>  | <b>520,447</b>          | <b>0.44%</b>           |
| Increased funding to Development Charges Exemption Reserve to fulfil legislative obligations under DC Act and fund future growth related capital projects  | 400,000                 | 0.34%                  |
| Increased investment in storm water inspection, repairs and maintenance  | 50,000                  | 0.04%                  |
| Ontario Municipal Partnership Funding Decrease   | 33,000                  | 0.03%                  |
| Increased budget allocation for legal and court costs  | 20,000                  | 0.02%                  |
| <b>Sub-Total Legislative Impact</b>  | <b>503,000</b>          | <b>0.42%</b>           |
| <b><i>[Council budget amendment]</i></b> Decrease in usage of unfilled part-time gapping dollars   | 188,000                 | 0.16%                  |
| Increase in annual provision to CIP Reserve for future obligated and new project payments  | 71,254                  | 0.06%                  |
| Increase utilities cost from two new splash pads becoming operational in 2024 and 2026   | 54,000                  | 0.05%                  |
| Public Art Master Plan (net of Community Benefit Charges funding)  | 36,850                  | 0.03%                  |
| Increase in budget request - Canada Games Park   | 22,890                  | 0.02%                  |
| <b><i>[Council budget amendment]</i></b> Addition of Garbage Packer Truck to the 2025 Capital Budget and to fund this purchase with the MW Vehicle and Equipment Reserve   | 20,000                  | 0.02%                  |
| Increase in budget request - Meridian Centre   | 16,875                  | 0.01%                  |
| Cleaning, security, service contracts at City beaches  | 8,777                   | 0.01%                  |
| Parks Policy Plan (net of DC funding)  | 7,500                   | 0.01%                  |
| Increase of investment in holiday celebrations, community events and Diversity, Equity and Inclusion (DEI) initiatives (net of reserve funding)  | 7,000                   | 0.01%                  |



## Significant Changes by Year 2024-26

|   |                  |               |
|---|------------------|---------------|
| <b>[Mayor budget amendment]</b> Increase in transfer from Special Tax Mitigation Fund   | (479,000)        | -0.41%        |
| <b>Sub-Total Council Priorities</b>   | <b>(45,854)</b>  | <b>-0.04%</b> |
| Change in tax support to capital road improvement and streetlighting projects to maintain current roads condition                                       | 529,000          | 0.45%         |
| Increase in streetlighting maintenance costs  | 16,000           | 0.01%         |
| Increased consulting fees for on-request engineering studies related existing infrastructure as well as to address servicing growth and new development | 1,000            | 0.00%         |
| Change in capital out of revenue for capital program  | (40,960)         | -0.03%        |
| Change in annual provision to Fleet Equipment Reserve   | (450,000)        | -0.38%        |
| Change in debt repayment  | (457,562)        | -0.39%        |
| <b>Sub-Total Stewardship of Assets/AMP</b>  | <b>(402,522)</b> | <b>-0.34%</b> |
| Change in investment income   | 277,150          | 0.23%         |
| Increase in Fire Dispatch revenues  | (50,609)         | -0.04%        |
| Change in planning development revenues (net of estimated refunds due to Bill 109)  | (97,650)         | -0.08%        |
| Change in Interest & Penalty income on Arrears Tax  | (325,000)        | -0.27%        |
| <b>Sub-Total Revenue Changes</b>  | <b>(196,109)</b> | <b>-0.17%</b> |
| Increase in budget request - Public Library   | 368,919          | 0.31%         |
| Increase in budget request - FOPAC  | 66,534           | 0.06%         |
| <b>Sub-Total ABC's</b>  | <b>435,453</b>   | <b>0.37%</b>  |
| <b>TOTAL Budget Increase - 2025</b>   | <b>4,379,110</b> | <b>3.69%</b>  |

**2025 Budget**

**122,904,936**

## Significant Changes by Year 2024-26

| 2025 Budget  |                         | 122,904,936            |
|--|-------------------------|------------------------|
| <b>2026 Significant Changes</b>  | <b>Budget Impact \$</b> | <b>Budget Impact %</b> |
| <b><i>Base Budget Change - Includes estimated/negotiated settlements for all staff (wage &amp; benefits)</i></b>   | <b>2,182,058</b>        | <b>1.78%</b>           |
| Increased in corporate-wide utilities costs (incl. streetlighting)   | 252,980                 | 0.21%                  |
| Increase in corporate-wide insurance premiums  | 159,095                 | 0.13%                  |
| Increased in annual City-wide software licensing costs (2024: PeopleSoft system annual licensing contract; 2025: ARMS, CRM, Fire Services Record Mgmt System, Ticketing software for non-parking AMPS)                 | 64,000                  | 0.05%                  |
| <b>Sub-Total Non-Discretionary Impact</b>  | <b>476,075</b>          | <b>0.39%</b>           |
| Overall change in tax support for Building and Plumbing Division due to reduced building permit revenue based on forecasted market condition and permit volume and reduced reliance on Building Stabilization Reserve. | 360,665                 | 0.29%                  |
| Increase in streetlighting maintenance costs   | 17,000                  | 0.01%                  |
| <b>Sub-Total Inflation Impact</b>  | <b>377,665</b>          | <b>0.31%</b>           |
| Increased funding to Development Charges Exemption Reserve to fulfil legislative obligations under DC Act and fund future growth related capital projects  | 300,000                 | 0.24%                  |
| Increased investment in storm water inspection, repairs and maintenance  | 100,000                 | 0.08%                  |
| Increased budget allocation for legal and court costs  | 10,000                  | 0.01%                  |
| <b>Sub-Total Legislative Impact</b>  | <b>410,000</b>          | <b>0.33%</b>           |
| Increase in annual provision to CIP Reserve for future obligated and new project payments  | 468,229                 | 0.38%                  |
| Increase utilities cost from two new splash pads becoming operational in 2024 and 2026   | 59,400                  | 0.05%                  |
| Increase in budget request - Meridian Centre   | 40,318                  | 0.03%                  |
| Corporate wide staff training and development for evolving a culture of leadership, innovation, and service excellence (net of reserve funding; 2023 budget included one-time investment)                              | 30,000                  | 0.02%                  |
| Increase in budget request - Canada Games Park   | 28,335                  | 0.02%                  |
| Cleaning, security, service contracts at City beaches  | 9,920                   | 0.01%                  |
| Increase of investment in holiday celebrations, community events and DEI initiatives (net of reserve funding)  | 5,700                   | 0.00%                  |
| <b>[Council budget amendment]</b> Reduction of Business License Fees in 2024 and 2025 by 50% and in 2026 by 25% compared to the pre-COVID level.   | (32,000)                | -0.03%                 |
| Public Art Master Plan (net of Community Benefit Charges funding)  | (36,850)                | -0.03%                 |

## Significant Changes by Year 2024-26

|  |                  |               |
|--|------------------|---------------|
| Recreation Master Plan and Parks Policy Plan (net of DC funding)   | (37,500)         | -0.03%        |
| 2024 increase for modernize talent acquisition strategy and processes (net of reserve funding)   | (50,000)         | -0.04%        |
| <b>[Mayor budget amendment]</b> Increase in transfer from Special Tax Mitigation Fund  | (90,000)         | -0.08%        |
| <b>Sub-Total Council Priorities</b>  | <b>395,552</b>   | <b>0.32%</b>  |
| Change in capital out of revenue for capital program   | 631,860          | 0.51%         |
| Increase in road maintenance program (concrete base repairs, crack sealing, guiderails, design, road database software, road condition review in 2026) | 200,000          | 0.16%         |
| Change in tax support to capital road improvement and streetlighting projects to maintain current roads condition                                      | (292,000)        | -0.24%        |
| Change in debt repayment   | (300,000)        | -0.24%        |
| Change in annual provision to Fleet Equipment Reserve  | (450,000)        | -0.37%        |
| <b>Sub-Total Stewardship of Assets/AMP</b>   | <b>(210,140)</b> | <b>-0.17%</b> |
| Change in investment income  | 498,850          | 0.41%         |
| Increase in Fire Dispatch revenues   | (46,055)         | -0.04%        |
| Change in planning development revenues (net of estimated refunds due to Bill 109)   | (114,840)        | -0.09%        |
| <b>Sub-Total Revenue Changes</b>   | <b>337,955</b>   | <b>0.27%</b>  |
| Increase in budget request - Public Library  | 387,456          | 0.32%         |
| Increase in budget request - FOPAC   | 39,350           | 0.03%         |
| <b>Sub-Total ABC's</b>   | <b>426,806</b>   | <b>0.35%</b>  |
| <b>TOTAL Budget Increase - 2026</b>  | <b>4,395,971</b> | <b>3.58%</b>  |

**2026 Budget**

**127,300,907**

**City of St. Catharines**  
**2024-2026 Revenue Summary**

|                                      | Year 1             | Year 2             | Year 3             | Base Year          | 2021               | 2020               | \$ Change        | % Change      | \$ Change        | % Change     | \$ Change        | % Change       |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|---------------|------------------|--------------|------------------|----------------|
|                                      | 2024               | 2025               | 2026               | 2023               | Actuals            | Actuals            |                  |               |                  |              |                  |                |
|                                      | Budget             | Budget             | Budget             | Budget             |                    |                    | 2024 Budget      | 2024 Budget   | 2025 Budget      | 2025 Budget  | 2026 Budget      | 2026 Budget    |
| <b>REVENUES:</b>                     |                    |                    |                    |                    |                    |                    |                  |               |                  |              |                  |                |
| General Levy                         | 117,204,826        | 121,467,936        | 125,826,907        | 115,516,941        | 97,649,919         | 95,729,006         | 1,687,885        | 1.46%         | 4,263,110        | 3.64%        | 4,358,971        | 3.59%          |
| Urban Service Area Levy              | 1,321,000          | 1,437,000          | 1,474,000          | 1,266,000          | 13,349,909         | 12,792,046         | 55,000           | 4.34%         | 116,000          | 8.78%        | 37,000           | 2.57%          |
| Investment in CIP                    | (1,809,698)        | (1,880,952)        | (2,349,181)        | (1,504,194)        | (1,250,000)        | (1,250,000)        | (305,504)        | 20.31%        | (71,254)         | 3.94%        | (468,229)        | 24.89%         |
| Tax Appeals and Write offs           | (920,000)          | (920,000)          | (920,000)          | (920,000)          | (2,542,966)        | (3,552,875)        | 0                | 0.00%         | 0                | 0.00%        | 0                | 0.00%          |
| Commercial/Industrial Vacancy Rebate | 0                  | 0                  | 0                  | 0                  | (115,863)          | (101,962)          | 0                | 0.00%         | 0                | 0.00%        | 0                | 0.00%          |
| Supplemental Taxes                   | 1,000,000          | 1,000,000          | 1,000,000          | 1,000,000          | 969,082            | 1,099,797          | 0                | 0.00%         | 0                | 0.00%        | 0                | 0.00%          |
| Municipal Utilities                  | 575,000            | 575,000            | 575,000            | 573,000            | 589,572            | 567,529            | 2,000            | 0.35%         | 0                | 0.00%        | 0                | 0.00%          |
| Universities and Hospitals           | 700,000            | 700,000            | 700,000            | 710,000            | 714,873            | 702,225            | (10,000)         | (1.41%)       | 0                | 0.00%        | 0                | 0.00%          |
| <b>Total Taxation Revenue</b>        | <b>118,071,128</b> | <b>122,378,984</b> | <b>126,306,726</b> | <b>116,641,747</b> | <b>109,327,665</b> | <b>105,927,686</b> | <b>1,429,381</b> | <b>1.23%</b>  | <b>4,307,856</b> | <b>3.65%</b> | <b>3,927,742</b> | <b>3.21%</b>   |
| Contributions from Other Governments | 1,941,000          | 1,908,000          | 1,879,000          | 1,956,700          | 2,052,327          | 2,121,274          | (15,700)         | (0.80%)       | (33,000)         | (1.70%)      | (29,000)         | (1.52%)        |
| Rents, Concessions, Franchises       | 16,236             | 16,283             | 24,142             | 13,250             | 39,780             | 32,453             | 2,986            | 22.54%        | 47               | 0.29%        | 7,859            | 48.27%         |
| Fines                                | 25,000             | 25,000             | 25,000             | 50,000             | 119,161            | 112,599            | (25,000)         | (50.00%)      | 0                | 0.00%        | 0                | 0.00%          |
| Services Charges                     | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                | 0.00%         | 0                | 0.00%        | 0                | 0.00%          |
| Penalties and Interest               | 1,880,000          | 2,205,000          | 2,205,000          | 1,990,000          | 1,959,240          | 1,680,898          | (110,000)        | (5.53%)       | 325,000          | 17.29%       | 0                | 0.00%          |
| Income from Investment               | 9,218,411          | 8,941,261          | 8,442,411          | 7,704,411          | 5,172,711          | 5,452,526          | 1,514,000        | 19.65%        | (277,150)        | (3.01%)      | (498,850)        | (5.58%)        |
| Property Sales                       | 0                  | 0                  | 0                  | 0                  | 100,640            | 0                  | 0                | 0.00%         | 0                | 0.00%        | 0                | 0.00%          |
| Miscellaneous Revenue                | 54,500             | 104,500            | 104,500            | 54,000             | 175,469            | 310,434            | 500              | 0.93%         | 50,000           | 91.74%       | 0                | 0.00%          |
| Transfer to/from Parking Operations  | (604,000)          | (604,000)          | (604,000)          | (280,000)          | 0                  | 0                  | (324,000)        | 115.71%       | 0                | 0.00%        | 0                | 0.00%          |
| Surplus from prior year              | 2,119,000          | 2,410,000          | 2,500,000          | (1,075,000)        | 0                  | 0                  | 3,194,000        | (297.12%)     | 291,000          | 13.73%       | 90,000           | 3.73%          |
| Municipal Accommodation Tax          | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                | 0.00%         | 0                | 0.00%        | 0                | 0.00%          |
| <b>Total Other Revenues</b>          | <b>14,650,147</b>  | <b>15,006,044</b>  | <b>14,576,053</b>  | <b>10,413,361</b>  | <b>9,619,328</b>   | <b>9,710,184</b>   | <b>4,236,786</b> | <b>40.69%</b> | <b>355,897</b>   | <b>2.43%</b> | <b>(429,991)</b> | <b>(2.87%)</b> |
| <b>Total REVENUES:</b>               | <b>132,721,275</b> | <b>137,385,028</b> | <b>140,882,779</b> | <b>127,055,108</b> | <b>118,946,993</b> | <b>115,637,870</b> | <b>5,666,167</b> | <b>4.46%</b>  | <b>4,663,753</b> | <b>3.51%</b> | <b>3,497,751</b> | <b>2.55%</b>   |



## 2024 to 2026 Significant Changes Explanations

### Non-Tax Revenues

#### 1. Investment in CIP

- 2023 vs 2024 - increase of \$305,000.
  - Increase due to timing of completion of development projects and payment obligations with this program to reflect approved applications.
- 2024 vs 2025 - increase of \$71,000.
  - Increase due to timing of completion of development projects and payment obligations with this program to reflect approved applications.
- 2025 vs 2026 – increase of 468,000
  - Increase due to timing of completion of development projects and payment obligations with this program to reflect approved applications.

#### 2. Penalties and Interest

- 2023 vs 2024 - decrease of \$110,000.
  - Due to movement of tax registrations for outstanding property taxes reducing from three years down to two years, has a positive impact on City's tax arrears. This trend decreases the amount of interest and penalty collected on outstanding taxes.
- 2024 vs 2025 - increase of \$325,000.
  - Unclear if the improved collection trend will continue in future years. Therefore, estimating an increase in penalties and interest revenues.

#### 3. Income from Investment

- 2023 vs 2024 - increase of \$1,514,000.
  - Increase associated with higher interest income due to higher interest rates and old investments being renewed at higher interest rates.
- 2024 vs 2025 – decrease of \$277,000.
  - Decrease based on bank forecasts of lower interest rates starting in 2024 and 2025 resulting in lower interest income as investments renew at lower interest rates.
- 2025 vs 2026 – decrease of \$499,000

- Decrease based on bank forecasts of lower interest rates starting in 2024 and 2025 resulting in lower interest income as investments renew at lower interest rates.

#### **4. Transfer to Parking Operation**

- 2023 vs 2024 – increase of \$324,000.
  - Increase is due to several employers implementing remote work policies causing revenues to not rebound to pre-COVID levels; therefore the 2024 operating budget requires additional support from the tax levy. In addition, several additional expenses have increased related to security matters in the downtown.

#### **5. Surplus from Prior Year**

- 2023 vs 2024 - increase of \$3,194,000.
  - As part of the 2023 budget approval process, Council approved a one-time transfer of \$1,075,000 to the Tax Rate Stabilization Reserve to be used to offset tax increases in future years. This transfer is not included in the 2024-2026 budget which is creating a budget change in “Surplus from Prior Year”.
  - \$1,431,000 transfer from Special Tax Mitigation Fund.
  - \$688,000 transfer from Tax Rate Stabilization Reserve as usage of 2023 unfilled staff positions (gapping).
- 2024 vs 2025 – increase of \$291,000.
  - \$479,000 increase in transfer from Special Tax Mitigation Fund.
  - \$188,000 decrease in transfer from Tax Rate Stabilization Reserve as usage of prior year unfilled staff positions (gapping).
- 2025 vs 2026 – increase of \$90,000.
  - \$90,000 increase in transfer from Special Tax Mitigation Fund.

#### **6. Miscellaneous Revenue**

- 2024 vs 2025 - increase of \$50,000
  - \$50,000 Increase associated with expectation to return to historical norm.

**City of St. Catharines**

**Current Value Assessment - 2024**

| Property Class                                 | 2024                | 2023              | Change<br>\$ | %       |
|--|---------------------|-------------------|--------------|---------|
| <b><u>Taxable Assessment</u></b>               |                     |                   |              |         |
| <b><u>General Tax Rates:</u></b>               |                     |                   |              |         |
| Residential and Farm                           | \$ 12,571,965,833   | \$ 12,537,454,954 | 34,510,879   | 0.28%   |
| Multi-Residential                              | \$ 678,919,668      | \$ 671,350,768    | 7,568,900    | 1.13%   |
| New Multi-Residential                          | \$ 141,355,620      | \$ 111,376,920    | 29,978,700   | 26.92%  |
| Commercial - Occupied                          | \$ 2,016,852,108    | \$ 2,014,700,274  | 2,151,834    | 0.11%   |
| Commercial - Vacant Units & Excess Lands       | \$ 9,195,129        | \$ 11,592,829     | -2,397,700   | -20.68% |
| Commercial - Vacant Land                       | \$ 22,309,700       | \$ 24,261,700     | -1,952,000   | -8.05%  |
| Commercial - New Construction *                | \$ -                | \$ -              | 0            | 0.00%   |
| Commercial - New Construction Vacant Units *   | \$ -                | \$ -              | 0            | 0.00%   |
| Industrial - Occupied                          | \$ 83,812,685       | \$ 84,588,098     | -775,413     | -0.92%  |
| Industrial - Vacant Units & Excess Lands       | \$ 2,799,859        | \$ 2,908,559      | -108,700     | -3.74%  |
| Industrial - Vacant Land                       | \$ 21,695,800       | \$ 17,629,100     | 4,066,700    | 23.07%  |
| Industrial - New Construction *                | \$ -                | \$ -              | 0            | 0.00%   |
| Industrial - New Construction - Vacant Lands * | \$ -                | \$ -              | 0            | 0.00%   |
| Large Industrial - Occupied                    | \$ 74,860,800       | \$ 75,577,300     | -716,500     | -0.95%  |
| Large Industrial - Vacant Units & Vacant Land  | \$ 1,700,500        | \$ 1,700,500      | 0            | 0.00%   |
| Pipelines                                      | \$ 31,393,000       | \$ 31,291,000     | 102,000      | 0.33%   |
| Farmlands                                      | \$ 162,242,600      | \$ 155,708,800    | 6,533,800    | 4.20%   |
|  | \$15,819,103,302    | \$15,740,140,802  | 78,962,500   | 0.50%   |
|  | 0.63%               | 1.23%             |              |         |
| <b><u>Urban Service - City (estimated)</u></b> |                     |                   |              |         |
| Residential and Farm                           | \$12,262,410,533.00 | \$ 12,221,230,954 | 41,179,579   | 0.34%   |
| Multi-Residential                              | \$678,919,668.00    | \$ 671,350,768    | 7,568,900    | 1.13%   |
| New Multi-Residential                          | \$141,355,620.00    | \$ 111,376,920    | 29,978,700   | 26.92%  |
| Commercial - Occupied                          | \$1,997,039,608.00  | \$ 1,994,465,374  | 2,574,234    | 0.13%   |
| Commercial - Vacant Units & Excess Lands       | \$8,098,429.00      | \$ 10,496,129     | -2,397,700   | -22.84% |
| Commercial - Vacant Land                       | \$22,299,400.00     | \$ 24,251,400     | -1,952,000   | -8.05%  |
| Commercial - New Construction *                | \$0.00              | \$ -              | 0            | 0.00%   |

|  |                          |           |                       |                   |               |
|--|--------------------------|-----------|-----------------------|-------------------|---------------|
| Commercial - New Construction Vacant Units *   | \$0.00                   | \$        | -                     | 0                 | 0.00%         |
| Industrial - Occupied                          | \$78,122,985.00          | \$        | 154,445,498           | -76,322,513       | -49.42%       |
| Industrial - Vacant Units & Excess Lands       | \$2,799,859.00           | \$        | -                     | 2,799,859         | 0.00%         |
| Industrial - Vacant Land                       | \$21,695,800.00          | \$        | 22,185,159            | -489,359          | -2.21%        |
| Industrial - New Construction *                | \$0.00                   | \$        | -                     | 0                 | 0.00%         |
| Industrial - New Construction - Vacant Lands * | \$0.00                   | \$        | -                     | 0                 | 0.00%         |
| Large Industrial - Occupied                    | \$74,860,800.00          | \$        | -                     | 74,860,800        | 0.00%         |
| Large Industrial - Vacant Units & Vacant Land  | \$1,700,500.00           | \$        | -                     | 1,700,500         | 0.00%         |
| Pipelines                                      | \$31,393,000.00          | \$        | 31,291,000            | 102,000           | 0.33%         |
| Farmlands                                      | \$7,938,800.00           | \$        | 6,648,700             | 1,290,100         | 19.40%        |
|  | <u>\$ 15,328,635,002</u> | <u>\$</u> | <u>15,247,741,902</u> | <u>80,893,100</u> | <u>0.53%</u>  |
|  |                          |           | <u>96.90%</u>         |                   | <u>96.87%</u> |

|                                |                          |           |                       |                   |              |
|--------------------------------|--------------------------|-----------|-----------------------|-------------------|--------------|
| <b><u>Total Assessment</u></b> |                          |           |                       |                   |              |
| <b>Taxable Properties</b>      | \$ 15,819,103,302        | \$        | 15,740,140,802        | 78,962,500        | 0.50%        |
| <b>YMCA - Education only</b>   | \$ 2,154,000             | \$        | 2,154,000             | 0                 | 0.00%        |
| <b>Payment in Lieu</b>         | \$ 93,364,600            | \$        | 93,606,600            | -242,000          | -0.26%       |
| <b>Exempt Properties</b>       | \$ 1,257,458,378         | \$        | 1,256,300,678         | 1,157,700         | 0.09%        |
|                                | <u>\$ 17,172,080,280</u> | <u>\$</u> | <u>17,092,202,080</u> | <u>79,878,200</u> | <u>0.47%</u> |

Reassessment for 2024, deferred by Province due to global pandemic; therefore the 2020 assessment figures will be used for 2024. The 2020 assessment was year four of four year phase-in with valuation date of January 1, 2016.

\* For the 2023 all New Construction classes will be returned to their main business class ( Example – Commercial - New Construction will shift to Commercial, the same for Industrial and vacant land and vacant units).

**New Construction Classes for Education Property Tax Purposes**

As a result of the 2021 BET rate reduction, which lowered rates below the previous new construction BET rates, the new construction property classes implemented for education tax purposes (properties with RTC codes of X, Y, Z and K) are no longer differentiated from the main business properties classes. To simplify and streamline the property tax system, properties in these classes will be returned to their respective main property classes. To ensure a smooth transition, this roll over will be reflected in the December 2022 Property Assessment Roll for the 2023 taxation year. This change would have no impact on property taxes paid by businesses.



**City of St. Catharines**  
**2024-2026 Multi-Year Operating Budget - Expenditure Summary**

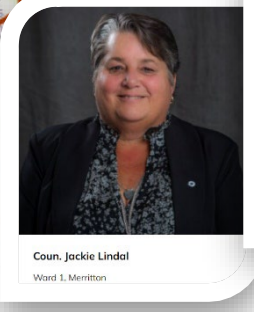
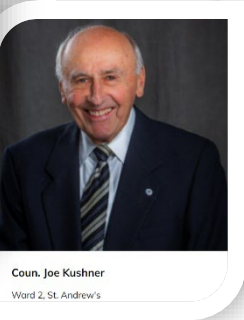
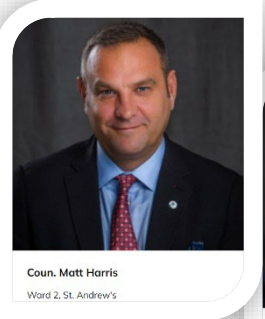
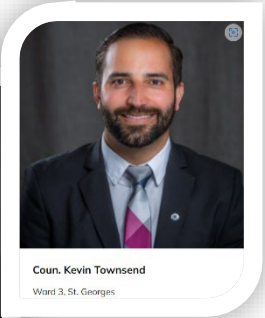
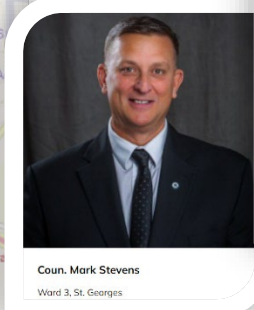
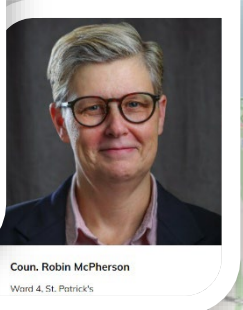
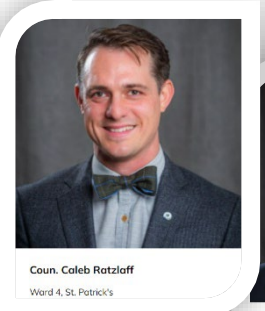
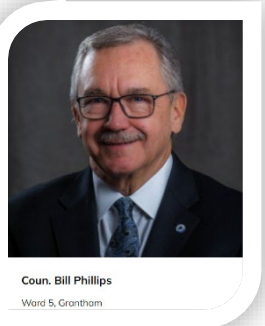
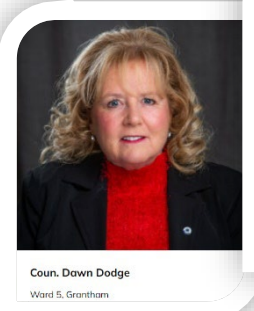
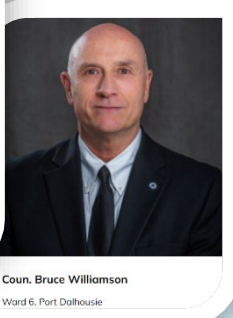
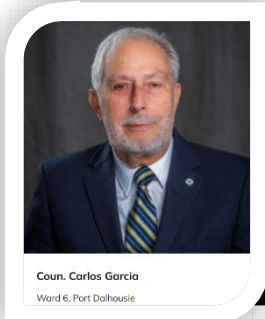
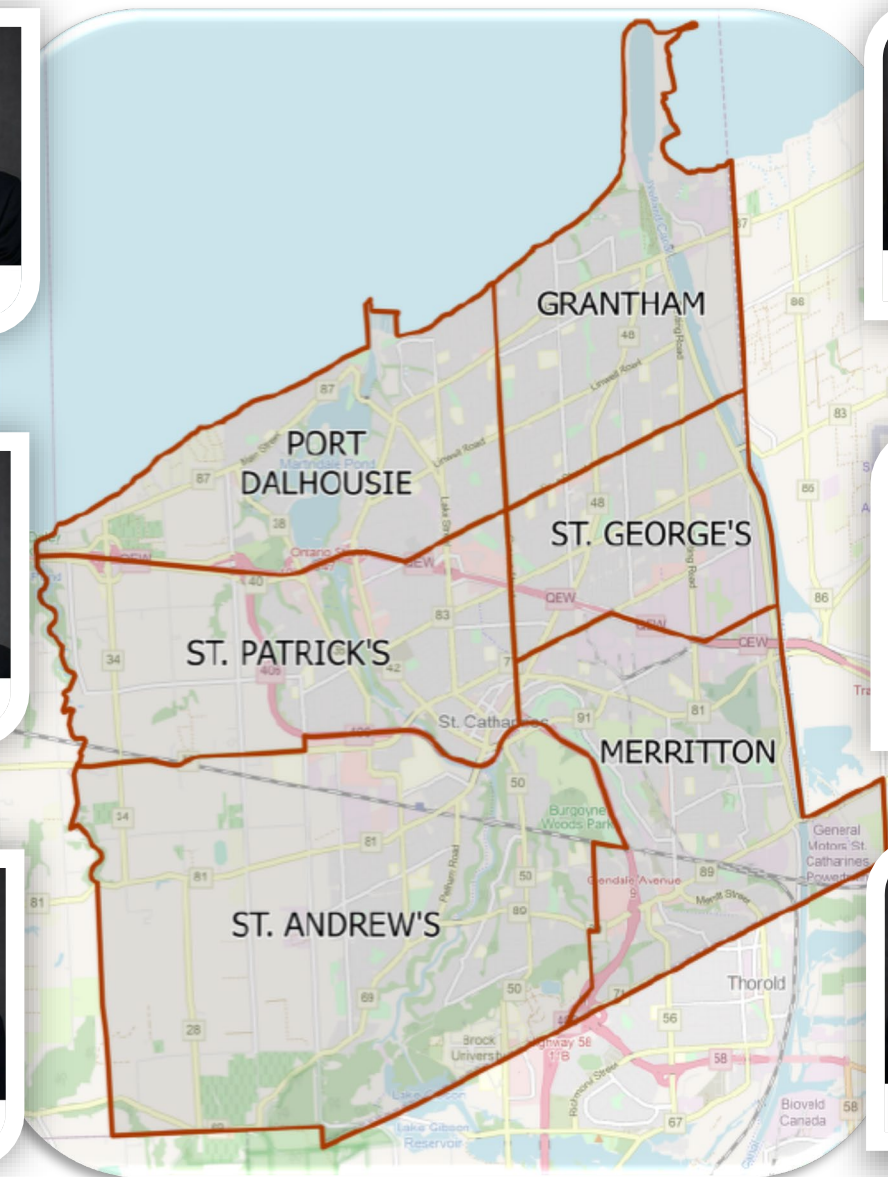
|   | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals | 2021<br>Actuals | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------|-----------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Office of Mayor and Members of Council              | 1,300,219                | 1,332,784                | 1,366,396                | 1,067,409                   | 866,805         | 865,632         | 232,810                            | 21.81%                            | 32,565                             | 2.50%                             | 33,612                             | 2.52%                             |
| Grants and Committees                               | 159,670                  | 161,570                  | 163,170                  | 155,270                     | -6,228          | 15,939          | 4,400                              | 2.83%                             | 1,900                              | 1.19%                             | 1,600                              | 0.99%                             |
| <b>City Departments</b>                             |                          |                          |                          |                             |                 |                 |                                    |                                   |                                    |                                   |                                    |                                   |
| COVID-19  | 0                        | 0                        | 0                        | 500,000                     | 219,319         | -1,453,160      | -500,000                           | -100.00%                          | 0                                  | #DIV/0!                           | 0                                  | #DIV/0!                           |
| CAO   | 2,448,192                | 2,520,292                | 2,575,559                | 2,667,732                   | 1,645,176       | 1,812,565       | -219,540                           | -8.23%                            | 72,100                             | 2.95%                             | 55,267                             | 2.19%                             |
| Legal Services and Clerks                           | 2,477,834                | 2,566,205                | 2,463,436                | 2,380,280                   | 2,021,822       | 1,919,537       | 97,554                             | 4.10%                             | 88,371                             | 3.57%                             | -102,769                           | -4.00%                            |
| Planning and Building Services                      | 4,323,275                | 5,042,106                | 5,404,287                | 3,572,445                   | 1,802,719       | 1,893,887       | 750,830                            | 21.02%                            | 718,831                            | 16.63%                            | 362,181                            | 7.18%                             |
| Fire Services                                       | 28,187,750               | 28,649,059               | 29,387,679               | 27,865,260                  | 27,727,674      | 26,044,111      | 322,490                            | 1.16%                             | 461,309                            | 1.64%                             | 738,620                            | 2.58%                             |
| Economic Development & Tourism                      | 1,748,953                | 1,812,038                | 1,872,536                | 1,647,081                   | 1,201,483       | 1,335,541       | 101,872                            | 6.19%                             | 63,085                             | 3.61%                             | 60,498                             | 3.34%                             |
| Engineering, Facilities and Environmental Services  | 12,868,018               | 13,896,281               | 14,258,104               | 11,258,208                  | 9,912,959       | 10,334,405      | 1,609,810                          | 14.30%                            | 1,028,263                          | 7.99%                             | 361,823                            | 2.60%                             |
| Municipal Works                                     | 26,200,111               | 26,319,262               | 26,426,637               | 23,620,515                  | 19,923,448      | 18,502,454      | 2,579,596                          | 10.92%                            | 119,151                            | 0.45%                             | 107,375                            | 0.41%                             |
| Community, Recreation and Culture Services          | 9,156,150                | 9,829,189                | 10,132,024               | 8,897,641                   | 7,124,421       | 6,474,146       | 258,509                            | 2.91%                             | 673,039                            | 7.35%                             | 302,835                            | 3.08%                             |
| Meridian Centre                                     | 1,044,656                | 1,070,294                | 1,120,252                | 853,040                     | 363,471         | 1,201,284       | 191,616                            | 22.46%                            | 25,638                             | 2.45%                             | 49,958                             | 4.67%                             |
| Canada Summer Games                                 | 828,048                  | 850,938                  | 879,273                  | 805,350                     | 835,500         | 0               | 22,698                             | 2.82%                             | 22,890                             | 2.76%                             | 28,335                             | 3.33%                             |
| Financial Management Services                       | 6,106,440                | 6,271,647                | 6,435,966                | 5,239,599                   | 4,443,164       | 3,929,652       | 866,841                            | 16.54%                            | 165,207                            | 2.71%                             | 164,319                            | 2.62%                             |
| Corporate Support Services                          | 7,701,500                | 8,538,995                | 8,796,358                | 7,546,088                   | 6,068,784       | 5,955,499       | 155,412                            | 2.06%                             | 837,495                            | 10.87%                            | 257,363                            | 3.01%                             |
| Contribution to Capital                             | 3,598,050                | 3,957,090                | 4,888,950                | 3,624,000                   | 1,149,000       | 1,000,000       | -25,950                            | -0.72%                            | 359,040                            | 9.98%                             | 931,860                            | 23.55%                            |
| <b>Total City Departments and Elected Officials</b> | <b>108,148,866</b>       | <b>112,817,750</b>       | <b>116,170,627</b>       | <b>101,699,918</b>          | 85,299,517      | 79,831,492      | 6,448,948                          | 6.34%                             | 4,668,884                          | 4.32%                             | 3,352,877                          | 2.97%                             |
| Debt Repayment                                      | 15,279,576               | 14,822,022               | 14,522,016               | 16,322,021                  | 16,603,547      | 15,673,206      | -1,042,445                         | -6.39%                            | -457,554                           | -2.99%                            | -300,006                           | -2.02%                            |
| <b>Total City Expenditures</b>                      | <b>123,428,442</b>       | <b>127,639,772</b>       | <b>130,692,643</b>       | <b>118,021,939</b>          | 101,903,064     | 95,504,698      | 5,406,503                          | 4.58%                             | 4,211,330                          | 3.41%                             | 3,052,871                          | 2.39%                             |
| <b>Outside Boards and Commissions</b>               |                          |                          |                          |                             |                 |                 |                                    |                                   |                                    |                                   |                                    |                                   |
| First Ontario Performing Arts Centre                | 1,990,725                | 2,065,719                | 2,114,379                | 1,840,076                   | 1,641,483       | 1,670,822       | 150,649                            | 8.19%                             | 74,994                             | 3.77%                             | 48,660                             | 2.36%                             |
| Library Board                                       | 6,641,583                | 7,010,502                | 7,397,958                | 6,204,214                   | 5,876,428       | 5,677,708       | 437,369                            | 7.05%                             | 368,919                            | 5.55%                             | 387,456                            | 5.53%                             |
| Transit Commission                                  | 120,000                  | 120,000                  | 120,000                  | 525,000                     | 13,488,437      | 13,636,595      | -405,000                           | -77.14%                           | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Niagara District Airport                            | 540,525                  | 549,035                  | 557,799                  | 463,879                     | 447,134         | 441,673         | 76,646                             | 16.52%                            | 8,510                              | 1.57%                             | 8,764                              | 1.60%                             |
| <b>Total Outside Boards and Commissions</b>         | <b>9,292,833</b>         | <b>9,745,256</b>         | <b>10,190,136</b>        | <b>9,033,169</b>            | 21,453,482      | 21,426,798      | 259,664                            | 2.87%                             | 452,423                            | 4.87%                             | 444,880                            | 4.57%                             |
| <b>Total Expenditures (City + ABC's)</b>            | <b>132,721,275</b>       | <b>137,385,028</b>       | <b>140,882,779</b>       | <b>127,055,108</b>          | 123,356,546     | 116,931,496     | 5,666,167                          | 4.46%                             | 4,663,753                          | 3.51%                             | 3,497,751                          | 2.55%                             |



## Office of the Mayor & Members of Council



# Members of Council





|   | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals | 2021<br>Actuals | 2020<br>Actuals | 2019<br>Actuals | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Office of Mayor and Members of Council              |                          |                          |                          |                             |                 |                 |                 |                 |                                    |                                   |                                    |                                   |                                    |                                   |
| Office of the Mayor                                 | 480,876                  | 488,673                  | 501,100                  | 440,985                     | 357,684         | 411,127         | 346,875         | 357,230         | 39,891                             | 9.05%                             | 7,797                              | 1.62%                             | 12,427                             | 2.54%                             |
| City Council  | 377,021                  | 392,129                  | 403,914                  | 357,034                     | 322,770         | 315,952         | 308,362         | 302,619         | 19,987                             | 5.60%                             | 15,108                             | 4.01%                             | 11,785                             | 3.01%                             |
| Other Council Expenses                              | 193,850                  | 194,510                  | 195,510                  | 160,640                     | 70,565          | 66,745          | 101,956         | 71,732          | 33,210                             | 20.67%                            | 660                                | 0.34%                             | 1,000                              | 0.51%                             |
| General City Memberships                            | 32,150                   | 32,450                   | 32,850                   | 31,750                      | 28,248          | 21,719          | 33,604          | 25,836          | 400                                | 1.26%                             | 300                                | 0.93%                             | 400                                | 1.23%                             |
| Council Messages                                    | 6,500                    | 6,000                    | 6,500                    | 5,500                       | 4,297           | 4,367           | 3,360           | 3,453           | 1,000                              | 18.18%                            | (500)                              | (7.69%)                           | 500                                | 8.33%                             |
| Council Plans/Studies                               | 20,000                   | 20,000                   | 20,000                   | 10,000                      | 45,860          | 9,540           | 13,388          | 38,222          | 10,000                             | 100.00%                           | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Civic Receptions                                    | 131,800                  | 138,800                  | 144,500                  | 20,700                      | 1,052           | 20,039          | 31,501          | 16,399          | 111,100                            | 536.71%                           | 7,000                              | 5.31%                             | 5,700                              | 4.11%                             |
| Civic Celebrations                                  | 14,000                   | 15,800                   | 17,300                   | 11,800                      | 9,000           | 0               | 0               | 9,000           | 2,200                              | 18.64%                            | 1,800                              | 12.86%                            | 1,500                              | 9.49%                             |
| Council Meeting Expenses                            | 40,800                   | 41,200                   | 41,500                   | 29,000                      | 27,329          | 16,143          | 0               | 0               | 11,800                             | 40.69%                            | 400                                | 0.98%                             | 300                                | 0.73%                             |
| <b>Total Office of Mayor and Members of Council</b> | <b>1,296,997</b>         | <b>1,329,562</b>         | <b>1,363,174</b>         | <b>1,067,409</b>            | <b>866,805</b>  | <b>865,632</b>  | <b>839,046</b>  | <b>824,491</b>  | <b>229,588</b>                     | <b>21.51%</b>                     | <b>32,565</b>                      | <b>2.51%</b>                      | <b>33,612</b>                      | <b>2.53%</b>                      |



## 2024 - 2026 Significant Changes Explanations

### Office of Mayor and Members of Council

#### 1. Civic Receptions

- 2023 vs 2024 an increase of \$111,000
  - Increase of \$20,000 for Canada Day celebrations for enhanced celebratory activities in the community as well as to accommodate inflationary increase
  - Increase of \$30,000 for winter holiday celebrations for enhanced celebratory activities in the community as well as to accommodate inflationary increase
  - Increase of \$30,000 for a new program for Mayor's Office DEI awareness and support initiatives
  - Increase of \$25,000 for a new budget item for growing community programs and services such as Indigenous consultations, Single-day planting events, Ice Dogs "Dog Run", park opening events, support for community events such as Humanity Installation and Unity Way, etc.
  - Decrease of \$4,800 in Transfer from Civic Project Fund
    - Through Report FMS-B018-2021 Council approved the following motions regarding the future usage of the CPF: "That annual usage of the Civic Project Fund for Operating Budget support be reduced by 20% of the 2021 level each year 2023 to 2026 targeting zero Operating Budget support from the Civic Project Fund starting in 2027: and that the annual usage limit on special projects be set at 10% of the prior year ending balance of the Civic Project Fund starting in 2023."



|                                    | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals | 2021<br>Actuals | 2020<br>Actuals | 2019<br>Actuals | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|------------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Grants and Committees              |                          |                          |                          |                             |                 |                 |                 |                 |                                    |                                   |                                    |                                   |                                    |                                   |
| Grants                             | 10,400                   | 12,300                   | 13,900                   | 8,000                       | 0               | 4,288           | 5,000           | 2,868           | 2,400                              | 30.00%                            | 1,900                              | 18.27%                            | 1,600                              | 13.01%                            |
| Advisory Comm for Youth            | 3,000                    | 3,000                    | 3,000                    | 3,000                       | (5,700)         | 1,742           | 3,000           | 3,043           | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Clean City Committee               | 10,000                   | 10,000                   | 10,000                   | 10,000                      | (528)           | 9,909           | 10,000          | 10,478          | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Hospice Niagara                    | 129,270                  | 129,270                  | 129,270                  | 129,270                     | 0               | 0               | 0               | 0               | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Expense Policy Advisory Committee  | 7,000                    | 7,000                    | 7,000                    | 5,000                       | 0               | 0               | 0               | 0               | 2,000                              | 40.00%                            | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| <b>Total Grants and Committees</b> | <b>159,670</b>           | <b>161,570</b>           | <b>163,170</b>           | <b>155,270</b>              | <b>(6,228)</b>  | <b>15,939</b>   | <b>18,000</b>   | <b>16,389</b>   | <b>4,400</b>                       | <b>2.83%</b>                      | <b>1,900</b>                       | <b>1.19%</b>                      | <b>1,600</b>                       | <b>0.99%</b>                      |



|                         | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals | 2021<br>Actuals    | 2020<br>Actuals    | 2019<br>Actuals | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|-------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------|--------------------|--------------------|-----------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| COVID-19                |                          |                          |                          |                             |                 |                    |                    |                 |                                    |                                   |                                    |                                   |                                    |                                   |
| COVID-19                | 0                        | 0                        | 0                        | 500,000                     | 219,081         | (1,621,532)        | (2,938,172)        | 0               | (500,000)                          | (100.00%)                         | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| COVID-19 Vaccine Clinic | 0                        | 0                        | 0                        | 0                           | 238             | 168,372            | 0                  | 0               | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| <b>Total COVID-19</b>   | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>500,000</b>              | <b>219,319</b>  | <b>(1,453,160)</b> | <b>(2,938,172)</b> | <b>0</b>        | <b>(500,000)</b>                   | <b>(100.00%)</b>                  | <b>0</b>                           | <b>0.00%</b>                      | <b>0</b>                           | <b>0.00%</b>                      |

## 2024 - 2026 Significant Changes Explanations

### COVID-19

#### 1. COVID-19

- 2023 vs 2024 a decrease of \$500,000
  - In 2023 budget, the following items were budgeted related to COVID-19 responses:
    - \$138,000 for general supplies, which in 2024 amounts are distributed to various applicable departments
    - \$50,000 for safety equipment, which in 2024 reduced amounts are distributed to various applicable departments
    - \$160,000 for cleaning services, which in 2024 amounts are distributed to various applicable departments including City beaches
    - \$152,000 for security services, which in 2024 amounts are distributed to various applicable departments including City beaches

## Meet the Office of the CAO



**David Oakes**  
Chief Administrative Officer



**Erin O'Hoski**  
Deputy Chief Administrative Officer

## Overview of Services

- Corporate Communications
- Diversity, Equity, & Inclusion
- Emergency Management
- Strategic Initiatives





|                                 | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals  | 2021<br>Actuals  | 2020<br>Actuals  | 2019<br>Actuals  | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| CAO                             |                          |                          |                          |                             |                  |                  |                  |                  |                                    |                                   |                                    |                                   |                                    |                                   |
| CAO's Office                    | 1,189,770                | 1,212,821                | 1,236,356                | 1,041,597                   | 789,728          | 994,737          | 862,791          | 745,769          | 148,173                            | 14.23%                            | 23,051                             | 1.94%                             | 23,535                             | 1.94%                             |
| Communications                  | 566,232                  | 593,352                  | 608,887                  | 558,377                     | 397,559          | 355,878          | 358,216          | 310,829          | 7,855                              | 1.41%                             | 27,120                             | 4.79%                             | 15,535                             | 2.62%                             |
| Graphics                        | 0                        | 0                        | 0                        | 0                           | 0                | 40               | 0                | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Print Centre                    | 321,061                  | 331,854                  | 340,189                  | 315,397                     | 199,167          | 298,982          | 287,511          | 255,883          | 5,664                              | 1.80%                             | 10,793                             | 3.36%                             | 8,335                              | 2.51%                             |
| Emergency Planning              | 141,602                  | 149,572                  | 153,504                  | 142,248                     | 107,473          | 100,060          | 110,822          | 51,477           | (646)                              | (0.45%)                           | 7,970                              | 5.63%                             | 3,932                              | 2.63%                             |
| Keefer Road Fire Tracking       | 0                        | 0                        | 0                        | 0                           | 0                | 0                | 0                | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Diversity, Equity and Inclusion | 226,027                  | 229,293                  | 233,223                  | 610,113                     | 151,249          | 62,868           | 0                | 0                | (384,086)                          | (62.95%)                          | 3,266                              | 1.44%                             | 3,930                              | 1.71%                             |
| Security Planning               | 3,500                    | 3,400                    | 3,400                    | 0                           | 0                | 0                | 0                | 0                | 3,500                              | 0.00%                             | (100)                              | (2.86%)                           | 0                                  | 0.00%                             |
| <b>Total CAO</b>                | <b>2,448,192</b>         | <b>2,520,292</b>         | <b>2,575,559</b>         | <b>2,667,732</b>            | <b>1,645,176</b> | <b>1,812,565</b> | <b>1,619,340</b> | <b>1,363,958</b> | <b>(219,540)</b>                   | <b>(8.23%)</b>                    | <b>72,100</b>                      | <b>2.95%</b>                      | <b>55,267</b>                      | <b>2.19%</b>                      |



## 2024 - 2026 Significant Changes Explanations

### CAO's Office

#### 1. CAO's Office

- 2023 vs 2024 an increase of \$148,000
  - There is an increase of \$100,000 in extra services wage account for compensation adjustment for certain employee groups
  - Increase of \$48,000 in wage and benefits reflecting annual wage and benefit rate increases.

#### 2. Diversity, Equity and Inclusion Division

- 2023 vs 2024 a decrease of \$384,000
  - There is a decrease of \$397,000 is in contract-general as 2023 included one-time expense of DEI audit & assessment
  - \$15,000 increase in training and subscriptions
  - \$2,000 increase in wage and benefits for annual increases

# Meet Legal and Clerks Services



**Sandor Csanyi**  
Director of Legal  
and Clerks Services  
and City Solicitor

## Overview of Services

- Legal Services
- Office of the City Clerk





|   | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals  | 2021<br>Actuals  | 2020<br>Actuals  | 2019<br>Actuals  | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Legal Services and Clerks Department              |                          |                          |                          |                             |                  |                  |                  |                  |                                    |                                   |                                    |                                   |                                    |                                   |
| Legal Services                                    | 1,183,024                | 1,230,059                | 1,264,135                | 1,107,390                   | 1,130,894        | 848,230          | 827,351          | 866,422          | 75,634                             | 6.83%                             | 47,035                             | 3.98%                             | 34,076                             | 2.77%                             |
| City Clerks                                       | 668,452                  | 682,435                  | 703,405                  | 590,655                     | 538,662          | 557,348          | 492,448          | 387,926          | 77,797                             | 13.17%                            | 13,983                             | 2.09%                             | 20,970                             | 3.07%                             |
| Elections   | 175,000                  | 175,000                  | (319)                    | 180,100                     | 127              | 7,647            | 5,168            | 25,387           | (5,100)                            | (2.83%)                           | 0                                  | 0.00%                             | (175,319)                          | (100.18%)                         |
| Licences general                                  | 6,308                    | 15,545                   | 19,969                   | 72,843                      | (87,225)         | 80,752           | 101,604          | 19,863           | (66,535)                           | (91.34%)                          | 9,237                              | 146.43%                           | 4,424                              | 28.46%                            |
| Canine/Humane Control                             | 445,050                  | 463,166                  | 476,246                  | 429,292                     | 439,364          | 425,560          | 431,191          | 392,524          | 15,758                             | 3.67%                             | 18,116                             | 4.07%                             | 13,080                             | 2.82%                             |
| <b>Total Legal Services and Clerks Department</b> | <b>2,477,834</b>         | <b>2,566,205</b>         | <b>2,463,436</b>         | <b>2,380,280</b>            | <b>2,021,822</b> | <b>1,919,537</b> | <b>1,857,762</b> | <b>1,692,122</b> | <b>97,554</b>                      | <b>4.10%</b>                      | <b>88,371</b>                      | <b>3.57%</b>                      | <b>(102,769)</b>                   | <b>(4.00%)</b>                    |

## 2024 - 2026 Significant Changes Explanations

### Legal and Clerks Services

#### 1. Legal Services

- 2023 vs 2024 an increase of \$76,000
  - Increase of \$81,000 in wage and benefits reflecting annual wage and benefit rate increases, as well as salary level adjustment for Solicitor II's
  - Decrease of \$18,000 in office related expenses including \$15,000 in books and publications due to movement to online content
  - Decrease of \$12,000 in Agreement Fees Revenue due in approved Council amendment regarding the reduction of Business License Fees in 2024 and 2025 by 50% and in 2026 by 25%.
  - \$4,000 increase in training and memberships
  - \$3,000 increase revenues related to cost allocation and agreement fees.

#### 2. City Clerks

- 2023 vs 2024 an increase of \$78,000
  - \$79,000 increase in wage and benefits for annual increases, as well as increase of wage allocation of Licensing General to City Clerks
  - \$1,000 decrease in advertising cost

#### 3. Election

- 2025 vs 2026 a decrease of \$175,000
  - \$175,000 budgeted 2025 for annual provision to Election Reserve; 2026 being election year – all expenses are funded by Election and Tax Rate Stabilization Reserve – net zero budget in 2026

#### 4. Licensing General

- 2023 vs 2024 a decrease of \$67,000
  - Decrease of \$46,000 in wage and benefits reflecting movement of wage allocation from Licensing General to City Clerks
  - \$28,000 increase in Bingo License Fees Revenue to better align with 2023 actuals
  - Offset by \$5,000 decrease in Marriage Licence revenue to better align with actuals
  - \$2,000 decrease in Break License Fees due to change of provincial legislation around break licenses



# Meet Planning and Building Services



**Tami Kitay**  
Director of Planning  
and Building Services



## Overview of Services

- Planning
- Heritage
- Committee of Adjustment
- Building
- By-Law/ Municipal Licensing
- Development Engineering
- Zoning Examination



|   | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals  | 2021<br>Actuals  | 2020<br>Actuals  | 2019<br>Actuals  | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Planning and Building Services              |                          |                          |                          |                             |                  |                  |                  |                  |                                    |                                   |                                    |                                   |                                    |                                   |
| Planning Development                        | 1,460,471                | 1,437,856                | 1,384,900                | 1,476,508                   | 356,571          | 644,757          | 953,564          | 773,782          | (16,037)                           | (1.09%)                           | (22,615)                           | (1.55%)                           | (52,956)                           | (3.68%)                           |
| Planning Policy                             | 281,285                  | 300,873                  | 308,391                  | 274,787                     | 296,517          | 0                | 0                | 0                | 6,498                              | 2.36%                             | 19,588                             | 6.96%                             | 7,518                              | 2.50%                             |
| PBS Administration                          | 653,654                  | 669,079                  | 685,667                  | 562,003                     | 667,623          | 585,575          | 481,895          | 579,306          | 91,651                             | 16.31%                            | 15,425                             | 2.36%                             | 16,588                             | 2.48%                             |
| Committee of Adjustment                     | (129,566)                | (116,738)                | (121,433)                | (291,911)                   | (161,261)        | (60,846)         | (41,023)         | (156,422)        | 162,345                            | (55.61%)                          | 12,828                             | (9.90%)                           | (4,695)                            | 4.02%                             |
| Community Improvement Plan                  | 257,231                  | 288,689                  | 291,811                  | 230,384                     | 60,825           | 314              | 203,994          | 62,344           | 26,847                             | 11.65%                            | 31,458                             | 12.23%                            | 3,122                              | 1.08%                             |
| Housing Standards Committee                 | 0                        | 0                        | 0                        | 0                           | 375              | 0                | 0                | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Heritage Committee                          | 132,674                  | 141,876                  | 147,590                  | 109,851                     | (662)            | 3,040            | (2,292)          | (15,976)         | 22,823                             | 20.78%                            | 9,202                              | 6.94%                             | 5,714                              | 4.03%                             |
| Building and Plumbing                       | 322,008                  | 842,455                  | 1,203,120                | 67,584                      | (196,232)        | (395,483)        | (65,897)         | (282,874)        | 254,424                            | 376.46%                           | 520,447                            | 161.63%                           | 360,665                            | 42.81%                            |
| By-law Enforcement and Licensing            | 1,160,677                | 1,178,137                | 1,195,564                | 1,041,823                   | 630,081          | 576,398          | 419,435          | 434,484          | 118,854                            | 11.41%                            | 17,460                             | 1.50%                             | 17,427                             | 1.48%                             |
| Zoning                                      | 164,104                  | 278,529                  | 286,694                  | 68,809                      | 118,310          | 139,470          | 141,449          | 133,843          | 95,295                             | 138.49%                           | 114,425                            | 69.73%                            | 8,165                              | 2.93%                             |
| Streamline Development Fund                 | 0                        | 0                        | 0                        | 0                           | 0                | 0                | 0                | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Development Coordination                    | 20,737                   | 21,350                   | 21,983                   | 32,607                      | 18,572           | 400,662          | 392,411          | 296,510          | (11,870)                           | (36.40%)                          | 613                                | 2.96%                             | 633                                | 2.96%                             |
| <b>Total Planning and Building Services</b> | <b>4,323,275</b>         | <b>5,042,106</b>         | <b>5,404,287</b>         | <b>3,572,445</b>            | <b>1,790,719</b> | <b>1,893,887</b> | <b>2,483,536</b> | <b>1,824,997</b> | <b>750,830</b>                     | <b>21.02%</b>                     | <b>718,831</b>                     | <b>16.63%</b>                     | <b>362,181</b>                     | <b>7.18%</b>                      |



## 2024 - 2026 Significant Changes Explanations

### Planning and Building Services

#### 1. Planning Development

- 2025 vs 2026 - a decrease of \$53,000
  - Mainly due to \$120,000 increase in planning revenues (\$64,000 increase in Planning Agreements Revenue and \$56,000 increase in Planning Applications, as result of Bills 23 and 109 Provincial Legislation)
  - Offset by \$20,000 increase in estimated Planning Refunds (Site Plan Applications, Official Plan Amendments and Zoning Bylaw Applications)
  - An increase of \$47,000 in wages and benefits due to annual wage and benefit rate increases.

#### 2. PBS Administration

- 2023 vs 2024 – an increase of \$92,000
  - An increase of \$86,000 in wages and benefits due to annual wage and benefit increases , as well as a new AMANDA Business and Application Analyst position created in the 2024 budget that is 50/50 funded by PBS Admin and Fire Services Admin (FTE converted from existing staff complement in another department)
  - An increase of \$6,000 increase in office and job support related costs, such as technical training.

#### 3. Committee of Adjustment

- 2023 vs 2024 – an increase of \$162,000
  - \$156,000 decrease in revenue related to Minor Variance Applications to better align with actuals
  - \$6,000 increase in annual wage and benefits

#### 4. Building and Plumbing

- 2023 vs 2024 – an increase of \$254,000
  - \$801,000 decrease in Building Permits revenues to better align with actuals and market trend expectations.
  - Offset by increase of \$530,000 in transfer from Building Stabilization Reserve to fund the building activities and operating costs
  - Decrease of \$49,000 in software licenses as the annual licensing fees for E-permitting software and mobile inspection software for Year 2 are budgeted in IT department, as per corporate procedure.
  - \$11,000 increase in annual wage and benefits
  - \$8,000 increase in indirect cost allocation
  - \$13,000 increase in mileage, training, conferences and memberships

- 2024 vs 2025 - an increase of \$520,000
  - A decrease of \$378,000 in transfer from Building Stabilization Reserve to fund the building activities and operating costs; reduction due to declining balance of this reserve and effect of lower development activities in 2023.
  - An increase of \$126,000 in wages and benefits due to annual wage and benefit rate increases forecasted.
  - An increase of \$8,000 increase in office and job support related costs.
  - An \$9,000 increase in indirect cost allocation.
- 2025 vs 2026 – an increase of \$361,000
  - A decrease of \$250,000 in transfer from Building Stabilization Reserve to fund the building activities and operating costs; reduction due to declining balance of this reserve and effect of lower development activities in 2023 and uncertainty as when they will return.
  - An increase of \$98,000 in wages and benefits due to annual wage and benefit rate increases forecasted.
  - An increase of \$4,000 increase in office and job support related costs.
  - An \$9,000 increase in indirect cost allocation.

#### 5. By-law Enforcement and Licensing

- 2023 vs 2024 – an increase of \$119,000
  - An increase of \$146,000 in wage and benefits reflecting annual rate increases, as well as a new By-law Enforcement Officer position starting in 2024 to fulfil duties related to vacant building registry and enforcement.
  - \$49,000 increase in annual provision to Vehicle and Equipment Reserve to fund future replacement of corporate vehicles for By-law Enforcement Officers
  - \$8,000 increase in vehicle insurance premiums
  - \$13,000 increase in courier cost, software and uniforms
  - Offset by \$32,000 increase in Non-Parking AMPS Violation revenues
  - \$33,000 increase in Vacant Building Registry revenues forecasted
  - \$32,000 increase in Business License Fees Revenue as the City reinstates this program after COVID-19, as well as approved Council amendment regarding the reduction of Business License Fees in 2024 and 2025 by 50% and in 2026 by 25% compared to the pre-COVID level.

#### 6. Zoning

- 2023 vs 2024 – an increase of \$95,000
  - Mainly due to decrease of \$90,000 in Mortgage Clearances revenue to better align with actual and market trend
  - \$5,000 increase in annual wages and benefits rate increases.

- 2024 vs 2025 – an increase of \$114,000
  - \$114,000 increase in wage and benefits reflecting annual increases, and a new Zoning Technician starting in 2025 to assist with additional zoning permitting related duties

## Meet Fire Services



**Dave Upper**  
Director of Fire Services  
and Fire Chief

## Overview of Services

- Administration
- Suppression Unit
- Training Unit
- Fire Prevention Unit
- Communications Unit
- Emergency Management





|                            | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals   | 2021<br>Actuals   | 2020<br>Actuals   | 2019<br>Actuals   | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Fire Services              |                          |                          |                          |                             |                   |                   |                   |                   |                                    |                                   |                                    |                                   |                                    |                                   |
| FS Administration          | 507,983                  | 521,661                  | 535,785                  | 434,061                     | 848,610           | 875,675           | 886,962           | 0                 | 73,922                             | 17.03%                            | 13,678                             | 2.69%                             | 14,124                             | 2.71%                             |
| Fire Prevention            | 1,583,895                | 1,650,788                | 1,694,632                | 1,407,241                   | 1,108,995         | 927,540           | 894,117           | 0                 | 176,654                            | 12.55%                            | 66,893                             | 4.22%                             | 43,844                             | 2.66%                             |
| FS Training                | 1,181,134                | 1,215,640                | 1,243,948                | 1,072,602                   | 837,986           | 760,687           | 784,710           | 0                 | 108,532                            | 10.12%                            | 34,506                             | 2.92%                             | 28,308                             | 2.33%                             |
| FS Suppression             | 22,903,557               | 23,083,244               | 23,682,589               | 22,548,513                  | 22,619,910        | 21,147,584        | 21,001,447        | 0                 | 355,044                            | 1.57%                             | 179,687                            | 0.78%                             | 599,345                            | 2.60%                             |
| FS Communication           | 1,089,112                | 1,182,550                | 1,195,802                | 1,535,531                   | 1,277,848         | 1,103,462         | 1,100,509         | 0                 | (446,419)                          | (29.07%)                          | 93,438                             | 8.58%                             | 13,252                             | 1.12%                             |
| FS Building & Facility     | 399,828                  | 413,850                  | 428,775                  | 379,767                     | 374,244           | 388,955           | 446,347           | 0                 | 20,061                             | 5.28%                             | 14,022                             | 3.51%                             | 14,925                             | 3.61%                             |
| FS Fleet & Equipment       | 522,241                  | 581,326                  | 606,148                  | 487,545                     | 660,081           | 821,791           | 985,827           | 0                 | 34,696                             | 7.12%                             | 59,085                             | 11.31%                            | 24,822                             | 4.27%                             |
| Fire Services (DNU)        | 0                        | 0                        | 0                        | 0                           | 0                 | 18,417            | 0                 | 18,013,790        | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| NG 9-1-1                   | 0                        | 0                        | 0                        | 0                           | 0                 | 0                 | 0                 | 0                 | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| <b>Total Fire Services</b> | <b>28,187,750</b>        | <b>28,649,059</b>        | <b>29,387,679</b>        | <b>27,865,260</b>           | <b>27,727,674</b> | <b>26,044,111</b> | <b>26,099,919</b> | <b>18,013,790</b> | <b>322,490</b>                     | <b>1.16%</b>                      | <b>461,309</b>                     | <b>1.64%</b>                      | <b>738,620</b>                     | <b>2.58%</b>                      |

## 2024 - 2026 Significant Changes Explanations

### Fire Services

#### 1. FS Administration

- 2023 vs 2024 an increase of \$74,000
  - There is an increase of \$74,000 in wage and benefits reflecting annual wage and benefit rate increases.

#### 2. FS Prevention

- 2023 vs 2024 an increase of \$173,000
  - There is an increase of \$195,000 in wage and benefits reflecting annual wage and benefit rate increases as forecasted with current CBA expiring at end of 2023. Also, includes wages and benefits for new (in 2023) Fire Public Educator position filled with an internal candidate.
  - Increase of \$15,000 due to reduction in estimated WSIB recovery for Fire Prevention staff off on WSIB related injuries.
  - These increases are offset by a decrease in expenses related to Fire Prevention activities of \$30,000 and
  - Decrease in expected revenues from the resale of fire alarms of \$6,000 based on historical trends.
- 2024 vs 2025 an increase of \$67,000
  - There is an increase of \$67,000 in wage and benefits reflecting annual wage and benefit rate increases and retention pay included in CBA.

#### 3. FS Training

- 2023 vs 2024 an increase of \$108,000
  - There is an increase of \$92,000 in wage and benefits reflecting annual wage and benefit rate increases and retention pay as forecasted with current CBA expiring at the end of 2023.
  - There is an increase of \$8,000 for educational conference that is new in multiyear budget that will be held in Indianapolis.
  - There is an increase of \$12,000 on testing/inspection and firefighting equipment due to inflation.
  - These increases are offset with a small decrease of \$4,000 in Fire Fighter Training expenses.

#### 4. FS Suppression

- 2023 vs 2024 an increase of \$355,000
  - There is an increase of \$675,000 in wage and benefits reflecting annual wage and benefit rates and retention pay increases forecasted due to the current CBA expiring at the end of 2023.



- Increase in Uniform expenses of \$34,000 due to combination of inflationary increases and increased need for dress uniforms for FF.
- These increases are offset with the following items:
  - An increase of \$188,000 in transfer from the Fire Fighter's Sick Leave Reserve to offset the increase in fire sick leave payouts to retiring FF.
  - Decrease of \$129,00 in protective clothing due moving about 90% of the bunker gear budget to the capital budget, and
  - Increase of \$40,000 in forecasted WSIB recovery for FFs off on WSIB related injuries.
- 2024 vs 2025 increase of \$180,000
  - There is an increase of \$31,000 in wage and benefits reflecting annual wage and benefit rates and retention pay increases.
  - These increases are offset with the following items:
    - An increase of \$34,000 in transfer from the Fire Fighter's Sick Leave Reserve to offset the increase in fire sick leave payouts to retiring FF.
    - Increase of \$20,000 in forecasted WSIB recovery for FFs off on WSIB related injuries.
- 2025 vs 2026 increase of \$599,000
  - There is an increase of \$391,000 in wage and benefits reflecting annual wage and benefit rate and retention pay increases estimated.
  - A decrease of \$221,000 in transfer from the Fire Fighter's Sick Leave Reserve due to a reduce requirement for fire sick leave payouts due to decreased FFs retiring FF.
  - An increase of \$7,000 in staff expense such as uniform clothing, protective clothing due to inflation.
  - These increases offset with an increase of \$20,000 in forecasted WSIB recovery for FFs off on WSIB related injuries.

#### 5. FS Communication

- 2023 vs 2024 a decrease of \$446,000.
  - There is an increase of \$435,000 in dispatch revenue due to additional dispatch partners.
  - There is a decrease of \$38,000 in service contract due to switching from Computer Aided Dispatch (CAD) from Infor to Versa Term
  - Increase of \$15,000 due to reduction in estimated WSIB recovery for Communications staff off on WSIB related injuries.
  - An increase of \$12,000 in staff related expenses for training and attending conferences.

- 2024 vs 2025 an increase of \$93,000
  - There is an increase of \$103,000 in wage and benefits reflecting annual wage and benefit rates and retention pay increases estimated.
  - These increases offset by decline of \$12,000 in Service Contract expenses due to switching from CAD from Infor to Versa Term.

#### 6. FS Fleet and Equipment

- 2024 vs 2025 an increase of \$59,000
  - There is an increase of \$45,000 in equipment allocation required to support Fire equipment replacement needs as identified in the replacement schedule.
  - An increase in cost of vehicle repairs, supplies and insurance of \$14,000 due to inflation.

**BUDGET**

**310.111 FIRE FIGHTING EQUIPMENT RESERVE:**

|   |             |                  |
|---|-------------|------------------|
| OPENING BALANCE                         | <b>2024</b> | 949,110          |
| ANNUAL RESERVE PROVISION (710.180.069)  |             | 75,000           |
| PROCEEDS FROM AUCTION SALES (ESTIMATES) |             | 5,000            |
| EXPENDITURES (2024)                     |             | <u>(448,000)</u> |
| CLOSING BALANCE                         |             | <u>581,110</u>   |

**EXPENDITURE DETAILS:**

|   | <b>REPLACEMENT COST</b> | <b>FUNDED BY DEBT</b> | <b>FUNDED BY RESERVE</b> |
|---|-------------------------|-----------------------|--------------------------|
| PULLABLE TRAILER WASHROOM                       | 40,000                  | -                     | 40,000                   |
| BUNKER GEAR - 2024                              | 103,000                 | -                     | 103,000                  |
| WATERCRAFT                                      | 60,000                  | -                     | 60,000                   |
| P2, SPARE (UNIT #11 & 15 - 2005 SUTPHEN SERIES) | 2,536,230               | 2,536,230             | -                        |
| VEHICLE REPLACEMENT PLAN - 2024                 | 245,000                 |                       | 245,000                  |
|   | <u>2,984,230</u>        | <u>2,536,230</u>      | <u>448,000</u>           |

**BUDGET**

**310.111 FIRE FIGHTING EQUIPMENT RESERVE:**

|   |             |           |
|---|-------------|-----------|
| OPENING BALANCE                         | <b>2025</b> | 581,110   |
| ANNUAL RESERVE PROVISION (710.180.069)  |             | 120,000   |
| PROCEEDS FROM AUCTION SALES (ESTIMATES) |             | 5,000     |
| EXPENDITURES (2025)                     |             | (142,000) |
| EXPENDITURES (PRIOR YEAR COMMITMENTS)   |             | (142,000) |
| CLOSING BALANCE                         |             | 564,110   |

**EXPENDITURE DETAILS:**

|                    | <b>REPLACEMENT COST</b> | <b>FUNDED BY DEBT</b> | <b>FUNDED BY RESERVE</b> |
|--------------------|-------------------------|-----------------------|--------------------------|
| BUNKER GEAR - 2025 | 142,000                 | -                     | 142,000                  |
|                    | 142,000                 | -                     | 142,000                  |

|   |             | BUDGET    |
|---|-------------|-----------|
| <b>310.111 FIRE FIGHTING EQUIPMENT RESERVE:</b> |             |           |
| OPENING BALANCE                                 | <b>2026</b> | 564,110   |
| ANNUAL RESERVE PROVISION (710.180.069)          |             | 130,000   |
| PROCEEDS FROM AUCTION SALES (ESTIMATES)         |             | 5,000     |
| EXPENDITURES (2026)                             |             | (259,000) |
| EXPENDITURES (PRIOR YEAR COMMITMENTS)           |             | _____     |
| CLOSING BALANCE                                 |             | 440,110   |

**EXPENDITURE DETAILS:**

|                                     | REPLACEMENT COST | FUNDED BY DEBT | FUNDED BY RESERVE |
|-------------------------------------|------------------|----------------|-------------------|
| UNIT #27 - 2007 SUTPHEN 100' AERIAL | 2,127,299        | 2,127,299      | -                 |
| BUNKER GEAR - 2026                  | 109,000          | -              | 109,000           |
| VEHICLE REPLACEMENT PLAN - 2026     | 150,000          | -              | 150,000           |
|                                     | _____            | _____          | _____             |
|                                     | 150,000          | -              | 259,000           |

# Meet Economic Development and Government Relations



**Brian York**  
Director of Economic  
Development and Government  
Relations

- Economic Development
- Expeditor Services
- Government Relations
- Tourism Services
- Small Business Enterprise Centre
- Physician Recruitment







|   | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals  | 2021<br>Actuals  | 2020<br>Actuals  | 2019<br>Actuals  | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Economic Development & Tourism                  |                          |                          |                          |                             |                  |                  |                  |                  |                                    |                                   |                                    |                                   |                                    |                                   |
| Economic Development                            | 1,026,395                | 1,051,044                | 1,074,757                | 994,215                     | 726,273          | 684,335          | 714,106          | 739,807          | 32,180                             | 3.24%                             | 24,649                             | 2.40%                             | 23,713                             | 2.26%                             |
| Enterprise Centre                               | 207,601                  | 221,974                  | 232,111                  | 189,996                     | 0                | 154,208          | 83,406           | 62,453           | 17,605                             | 9.27%                             | 14,373                             | 6.92%                             | 10,137                             | 4.57%                             |
| Tourism Promotion                               | 427,657                  | 433,120                  | 443,668                  | 397,488                     | 385,179          | 404,199          | 295,154          | 229,725          | 30,169                             | 7.59%                             | 5,463                              | 1.28%                             | 10,548                             | 2.44%                             |
| Physician Recruitment                           | 9,000                    | 12,200                   | 14,800                   | 5,000                       | 0                | 24,999           | 55,000           | 200              | 4,000                              | 80.00%                            | 3,200                              | 35.56%                            | 2,600                              | 21.31%                            |
| Grape and Wine Festival                         | 78,300                   | 93,700                   | 107,200                  | 60,382                      | 47,846           | 67,800           | 52,559           | 39,564           | 17,918                             | 29.67%                            | 15,400                             | 19.67%                            | 13,500                             | 14.41%                            |
| Grant Tracking                                  | 0                        | 0                        | 0                        | 0                           | 42,185           | 0                | 0                | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| <b>Total Economic Development &amp; Tourism</b> | <b>1,748,953</b>         | <b>1,812,038</b>         | <b>1,872,536</b>         | <b>1,647,081</b>            | <b>1,201,483</b> | <b>1,335,541</b> | <b>1,200,225</b> | <b>1,071,749</b> | <b>101,872</b>                     | <b>6.19%</b>                      | <b>63,085</b>                      | <b>3.61%</b>                      | <b>60,498</b>                      | <b>3.34%</b>                      |

## 2024-2026 Significant Changes Explanations

### Economic Development and Tourism Services

1. 2023 vs 2024 overall department increase of \$102,000
  - Year over year increase was due to the following:
    - An increase of \$25,000 in salaries and wages due to annual increase in salaries and benefits
    - A revenue decreases of \$20,000 due to discontinuation of the visitor's guide
    - An increase in the support to the Grape & Wine Festival of \$7,000 and reduction in the support from the Civic Project Fund reserve of \$11,000 in accordance with policy to reduce reliance on this reserve.
    - An increase of \$15,000 in service contracts for fire extinguishers inspections at the Enterprise Centre
    - An increase of \$14,000 related to various staff related expenses (conferences/conventions, subscriptions/membership, education/training, and travel)
    - An increase of \$10,000 in office related expenses (supplies, advertising, promotion, and publicity)
2. 2024 vs 2025 overall department increase of \$63,000
  - Year over year increase was due to the following:
    - An increase of \$42,000 in salaries and wages due to annual increase in salaries and benefits
    - An increase in the support to the Grape & Wine Festival of \$6,000 and reduction in the support from the Civic Project Fund reserve of \$9,000 in accordance with policy to reduce reliance on this reserve. An increase of \$4,000 in office related expenses (supplies, advertising, promotion, and publicity).
    - An increase of \$2,000 related to various staff related expenses (conferences/conventions, subscriptions/membership, education/training, and travel).
3. 2025 vs 2026 overall department increase of \$59,000
  - Year over year increase was due to the following:
    - An increase of \$36,000 in salaries and wages due to annual increase in salaries and benefits
    - An increase in the support to the Grape & Wine Festival of \$6,000 and reduction in the support from the Civic Project Fund reserve of \$7,000 in accordance with policy to reduce reliance on this reserve.
    - An increase of \$6,000 in office related expenses (supplies, advertising, promotion, and publicity).
    - An increase of \$4,000 related to various staff related expenses (conferences/conventions, subscriptions/membership, education/training, and travel).

# Meet Engineering, Facilities and Environmental Services



**Anthony Martuccio, P.Eng.**  
Director of Engineering, Facilities  
and Environmental Services

## Overview of Services

- Engineering & Construction
- Transportation
  - Operational Compliance
  - Planning & Permits
- Asset Management & GIS
- Environmental & Climate Change
- Facilities & Energy Management





|   | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals  | 2021<br>Actuals   | 2020<br>Actuals  | 2019<br>Actuals  | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|-------------------|------------------|------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| <b>Engineering, Facilities and Environmental Services</b>       |                          |                          |                          |                             |                  |                   |                  |                  |                                    |                                   |                                    |                                   |                                    |                                   |
| Building Maintenance  | 321,484                  | 334,512                  | 348,625                  | 343,294                     | 225,895          | 461,003           | 375,165          | 281,272          | (21,810)                           | (6.35%)                           | 13,028                             | 4.05%                             | 14,113                             | 4.22%                             |
| Building Repairs  | 1,469,454                | 1,415,322                | 1,403,252                | 1,014,288                   | 968,787          | 881,697           | 897,088          | 887,936          | 455,166                            | 44.88%                            | (54,132)                           | (3.68%)                           | (12,070)                           | (0.85%)                           |
| City Hall   | 992,353                  | 1,023,405                | 1,052,589                | 960,441                     | 831,744          | 805,153           | 706,414          | 710,531          | 31,912                             | 3.32%                             | 31,052                             | 3.13%                             | 29,184                             | 2.85%                             |
| Lake St Service Centre  | 677,847                  | 705,245                  | 732,817                  | 677,299                     | 683,986          | 653,705           | 699,775          | 550,785          | 548                                | 0.08%                             | 27,398                             | 4.04%                             | 27,572                             | 3.91%                             |
| 6-8 Academy St  | 45,190                   | 46,900                   | 48,850                   | 45,880                      | 36,930           | 39,799            | 32,183           | 30,890           | (690)                              | (1.50%)                           | 1,710                              | 3.78%                             | 1,950                              | 4.16%                             |
| 85 Church St  | 0                        | 0                        | 0                        | 0                           | 5,761            | (1)               | 0                | (168)            | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Courthouse  | 79,640                   | 82,990                   | 86,450                   | 72,282                      | 68,878           | 69,834            | 53,193           | 51,006           | 7,358                              | 10.18%                            | 3,350                              | 4.21%                             | 3,460                              | 4.17%                             |
| 350 Niagara St  | 92,455                   | 100,640                  | 103,080                  | 90,125                      | 67,330           | 60,911            | 48,782           | 61,233           | 2,330                              | 2.59%                             | 8,185                              | 8.85%                             | 2,440                              | 2.42%                             |
| Other Historical Properties                                     | 9,450                    | 10,080                   | 10,390                   | 9,031                       | 7,738            | 8,812             | 6,200            | 6,223            | 419                                | 4.64%                             | 630                                | 6.67%                             | 310                                | 3.08%                             |
| Sundry City Properties  | 18,450                   | 18,850                   | 19,350                   | 19,609                      | 18,761           | 19,341            | 18,057           | (724)            | (1,159)                            | (5.91%)                           | 400                                | 2.17%                             | 500                                | 2.65%                             |
| 64 Geneva (Outdoor Washroom)                                    | 58,000                   | 60,000                   | 62,050                   | 0                           | 0                | 0                 | 0                | 0                | 58,000                             | 0.00%                             | 2,000                              | 3.45%                             | 2,050                              | 3.42%                             |
| Fleet & Equip   | 150,000                  | 200,000                  | 250,000                  | 0                           | 0                | 0                 | 0                | 0                | 150,000                            | 0.00%                             | 50,000                             | 33.33%                            | 50,000                             | 25.00%                            |
| Utility and Safety  | 106,808                  | 109,710                  | 112,774                  | 102,952                     | 93,154           | 89,825            | 86,145           | 87,770           | 3,856                              | 3.75%                             | 2,902                              | 2.72%                             | 3,064                              | 2.79%                             |
| Street lighting   | 1,321,000                | 1,437,000                | 1,474,000                | 1,266,000                   | 1,276,882        | 1,356,142         | 1,431,217        | 1,283,304        | 55,000                             | 4.34%                             | 116,000                            | 8.78%                             | 37,000                             | 2.57%                             |
| Sidewalk Replacement  | 360,000                  | 360,000                  | 360,000                  | 360,000                     | 353,114          | 331,138           | 345,568          | 441,336          | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| EFES Administration   | 611,421                  | 626,748                  | 642,497                  | 593,095                     | 431,340          | 657,395           | 728,154          | 653,985          | 18,326                             | 3.09%                             | 15,327                             | 2.51%                             | 15,749                             | 2.51%                             |
| Bridges and Culverts  | 62,000                   | 62,000                   | 62,000                   | 7,000                       | 132,012          | (6,712)           | 79,689           | 115,957          | 55,000                             | 785.71%                           | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Road Improvement Program  | 2,406,000                | 2,835,000                | 2,743,000                | 1,776,000                   | 1,356,662        | 1,186,822         | 422,309          | 127,487          | 630,000                            | 35.47%                            | 429,000                            | 17.83%                            | (92,000)                           | (3.25%)                           |
| Signals   | 319,000                  | 336,400                  | 358,740                  | 269,943                     | 301,298          | 200,693           | 232,759          | 277,305          | 49,057                             | 18.17%                            | 17,400                             | 5.45%                             | 22,340                             | 6.64%                             |
| Traffic Control Administration                                  | 536,564                  | 561,549                  | 586,858                  | 421,771                     | 351,763          | 325,419           | 328,427          | 285,593          | 114,793                            | 27.22%                            | 24,985                             | 4.66%                             | 25,309                             | 4.51%                             |
| School Crossing Guards  | 834,207                  | 896,848                  | 929,899                  | 655,424                     | 505,659          | 356,597           | 365,534          | 564,001          | 178,783                            | 27.28%                            | 62,641                             | 7.51%                             | 33,051                             | 3.69%                             |
| Railway Crossings   | 30,000                   | 32,000                   | 34,000                   | 29,500                      | 21,322           | 27,580            | 25,239           | 28,266           | 500                                | 1.69%                             | 2,000                              | 6.67%                             | 2,000                              | 6.25%                             |
| Glenridge Landfill Site   | 0                        | 0                        | 0                        | 0                           | 0                | 4,307             | 0                | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Environmental Monitoring  | 447,063                  | 453,147                  | 468,157                  | 447,677                     | 329,480          | 259,915           | 283,479          | 190,747          | (614)                              | (0.14%)                           | 6,084                              | 1.36%                             | 15,010                             | 3.31%                             |
| Garbage Collection  | 0                        | 0                        | 0                        | 0                           | 0                | 0                 | 0                | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Queen Elizabeth Centre  | 5,431                    | 5,500                    | 5,660                    | 10,257                      | 7,780            | 17,356            | 7,500            | 2,262            | (4,826)                            | (47.05%)                          | 69                                 | 1.27%                             | 160                                | 2.91%                             |
| Skate board park  | 1,000                    | 1,000                    | 1,000                    | 2,023                       | 2,914            | 2,399             | 1,705            | 712              | (1,023)                            | (50.57%)                          | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Merritton Community Centre                                      | 31,600                   | 32,860                   | 34,450                   | 28,486                      | 30,087           | 24,984            | 19,465           | 25,113           | 3,114                              | 10.93%                            | 1,260                              | 3.99%                             | 1,590                              | 4.84%                             |
| Garden City Arena Operations                                    | 0                        | 0                        | 0                        | 80,589                      | 565,617          | 785,077           | 575,163          | 796,323          | (80,589)                           | (100.00%)                         | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Bill Burgoyne Arena   | 383,194                  | 413,513                  | 435,752                  | 375,012                     | 193,232          | 240,142           | 233,738          | 243,386          | 8,182                              | 2.18%                             | 30,319                             | 7.91%                             | 22,239                             | 5.38%                             |
| Haig Bowl Arena   | 13,907                   | 14,490                   | 14,970                   | 23,149                      | 13,513           | 27,065            | 21,089           | 12,233           | (9,242)                            | (39.92%)                          | 583                                | 4.19%                             | 480                                | 3.31%                             |
| Merritton Arena   | 239,613                  | 249,840                  | 262,060                  | 311,680                     | 81,380           | 103,193           | 113,124          | 46,497           | (72,067)                           | (23.12%)                          | 10,227                             | 4.27%                             | 12,220                             | 4.89%                             |
| Seymour Hannah Complex  | 1,244,887                | 1,470,732                | 1,614,834                | 1,265,401                   | 951,721          | 1,250,898         | 960,851          | 762,378          | (20,514)                           | (1.62%)                           | 225,845                            | 18.14%                            | 144,102                            | 9.80%                             |
| Seat Removal (Garden City)                                      | 0                        | 0                        | 0                        | 0                           | 0                | 0                 | 0                | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| <b>Total Engineering, Facilities and Environmental Services</b> | <b>12,868,018</b>        | <b>13,896,281</b>        | <b>14,258,104</b>        | <b>11,258,208</b>           | <b>9,914,740</b> | <b>10,240,489</b> | <b>9,098,012</b> | <b>8,523,639</b> | <b>1,609,810</b>                   | <b>14.30%</b>                     | <b>1,028,263</b>                   | <b>7.99%</b>                      | <b>361,823</b>                     | <b>2.60%</b>                      |

## 2024 to 2026 Significant Changes Explanations

### Engineering, Facilities and Environmental Services

#### 1. Building Repairs

- 2023 vs 2024 increase of \$455,000
  - Increase due to the inclusion of \$100,000 for the creation of a new preventative maintenance for all city owned facilities to address unanticipated items that occur during the year, this is an example of a contingency account created with the movement to multi-year budgeting.
  - \$337,000 increase associated with transferring existing staff from Engineering Overhead division to the Building and Repairs division
  - \$5,000 increase for memberships and licenses associated with reorganization.
  - \$10,000 for additional studies associated with energy reduction strategies.
- 2024 vs 2025 decrease of \$54,000
  - Decrease associated with less funding need for studies. The net zero rink study is a one time study scheduled for 2024.

#### 2. 64 Geneva (Outdoor Washroom)

- 2023 vs 2024 increase of \$58,000
  - Increase of \$28,000 due to first full year of operation
  - Increase of \$30,000 in repairs due to vandalism

#### 3. Fleet and Equipment

Creation of new equipment reserve specific related to fleet and equipment required for the operations of City facilities and arenas.

- 2023 vs 2024 increase of \$150,000
  - Year one allocation to this new reserve
- 2024 vs 2025 increase of \$50,000
  - Increase due to increase in annual allocation of \$50,00 to this reserve
- 2025 vs 2026
  - Increase due to increase in annual allocation of \$50,00 to this reserve

#### 4. Street Lighting

- 2023 vs 2024 an increase of \$55,000
  - The increase of \$55,000 associated with higher repair costs and age of the infrastructure
- 2024 vs 2025 an increase of \$116,000

- The increase of \$100,000 is associated with returning to previous funding level for street light improvement. The increase of \$16,000 associated with higher repair costs, age of the infrastructure and inflation

5. Bridges and Culverts

- 2023 vs 2024 increase of \$55,000
  - Increase associated with returning towards preCOVID-19 funding levels of \$152,000.

6. Road Improvement Program

- 2023 vs 2024 increase of \$630,000
  - Increase associated with returning to preCOVID-19 funding levels of \$2.33 million and assisting with inflation cost pressures and infrastructure gap.
- 2024 vs 2025 increase of \$429,000
  - Increase associated with assisting inflation cost pressures and infrastructure gap.
- 2025 vs 2026 decrease of \$92,000
  - Decrease associated with the funding required for the proposed roads capital program in 2026.

7. Traffic Control Administration

- 2023 vs 2024 increase of \$115,000
  - Increase due to \$115,000 increase associated with contract pavement marking transfer to this division of EFES from Safety Signals division on MW. The goal is to return to painting the entire network annually.

8. School Crossing Guards

- 2023 vs 2024 increase of \$179,000
  - An increase of \$100,000 due to School Crossing Guard safety measures, including the addition of a supervisor staff resource
  - An increase of \$79,000 associated with annual wage and benefit rate increases.
- 2024 vs 2025 increase of \$63,000
  - Increase due to wage increases associated with the City's commitment to Living Wage Certification.

9. Garden City Arena

- 2023 vs 2024 decrease of \$81,000
  - Facility closed and demolished and programming transferred to City other arena facilities.

10. Merritton Arena

- 2023 vs 2024 decrease of \$72,000



- With the 2024 fiscal year being the first full year that the City will be managing and programming this City facility, it is anticipated that overall the revenues generated are estimated to exceed operating costs by \$72,000.

#### 11. Seymour-Hannah Complex

- 2024 vs 2025 increase of \$226,000
  - Increase in wage and benefits of \$166,000 due to annual wage and benefit rate increases forecasted.
  - Increase of \$24,000 associated with higher equipment expenses.
  - Increase of \$24,000 associated with estimated higher utility costs.
  - Increase of \$6,000 due to increase in insurance premiums for facility.
  - The remaining \$6,000 increase is due to small increases in other supplies, maintenance, repairs and service contract expenses.
- 2025 vs 2026 increase of \$144,000
  - An increase of \$81,000 due to annual wage and benefit rate increases forecasted.
  - An increase of \$25,000 associated with higher equipment expense
  - Increase of \$25,000 associated with estimated higher utility costs.
  - Increase of \$6,000 due to increase in insurance premiums for facility.
  - The remaining \$7,000 increase is due to small increases in other supplies, maintenance, repairs and service contract expenses.

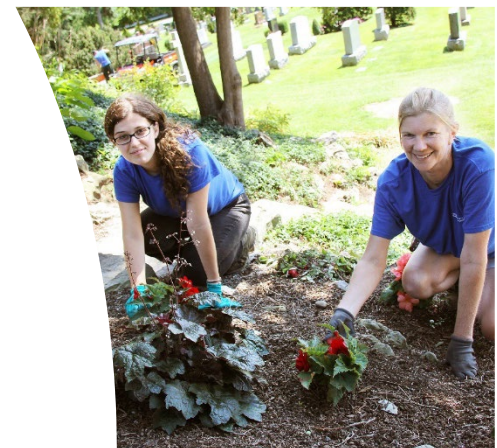
# Meet Municipal Works



**Darrell Smith**  
Director of Municipal Works

## Overview of Services

- Parks
- Trails
- Beaches
- Happy Rolphs
- Piers
- Sports Fields
- Golf Course
- Cemetery
- Forestry
- Horticulture
- Homeless Initiatives
- Operations
  - Winter Control
  - Roads
  - Sewers
  - Watermains
  - Drainage
- Equipment Maintenance
- Corporate Stores





|                                   | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals | 2021<br>Actuals | 2020<br>Actuals | 2019<br>Actuals | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|-----------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Municipal Works                   |                          |                          |                          |                             |                 |                 |                 |                 |                                    |                                   |                                    |                                   |                                    |                                   |
| Workers Comp Recovery             | 0                        | 0                        | 0                        | 0                           | 0               | 0               | 0               | 0               | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Stores                            | 431,574                  | 445,444                  | 462,734                  | 383,749                     | 317,409         | 365,681         | 282,983         | 285,559         | 47,825                             | 12.46%                            | 13,870                             | 3.21%                             | 17,290                             | 3.88%                             |
| Equipment Maintenance             | 862,840                  | 871,810                  | 885,155                  | 769,196                     | 790,975         | 722,823         | 653,944         | 702,912         | 93,644                             | 12.17%                            | 8,970                              | 1.04%                             | 13,345                             | 1.53%                             |
| Pedestrian Stairs                 | 25,000                   | 25,500                   | 26,000                   | 0                           | 0               | 0               | 0               | 0               | 25,000                             | 0.00%                             | 500                                | 2.00%                             | 500                                | 1.96%                             |
| Sidewalk Maintenance              | 547,671                  | 554,587                  | 561,493                  | 523,644                     | 409,823         | 416,691         | 243,612         | 299,130         | 24,027                             | 4.59%                             | 6,916                              | 1.26%                             | 6,906                              | 1.25%                             |
| Sidewalk Overhead                 | 383,348                  | 392,457                  | 405,493                  | 401,319                     | 319,240         | 171,295         | 175,108         | 143,457         | (17,971)                           | (4.48%)                           | 9,109                              | 2.38%                             | 13,036                             | 3.32%                             |
| Roadways General                  | 1,489,124                | 1,522,038                | 1,555,108                | 1,807,611                   | 1,424,209       | 1,065,805       | 1,058,857       | 1,240,393       | (318,487)                          | (17.62%)                          | 32,914                             | 2.21%                             | 33,070                             | 2.17%                             |
| Roads Overhead                    | 2,725,806                | 2,880,816                | 3,051,182                | 2,533,176                   | 1,937,923       | 2,285,042       | 2,143,028       | 1,877,216       | 192,630                            | 7.60%                             | 155,010                            | 5.69%                             | 170,366                            | 5.91%                             |
| Winter Control                    | 2,346,143                | 2,431,843                | 2,462,837                | 2,136,954                   | 2,958,487       | 2,019,717       | 1,945,881       | 2,174,366       | 209,189                            | 9.79%                             | 85,700                             | 3.65%                             | 30,994                             | 1.27%                             |
| Winter Control Overhead           | 514,386                  | 528,900                  | 534,629                  | 469,783                     | 396,754         | 470,137         | 417,944         | 345,371         | 44,603                             | 9.49%                             | 14,514                             | 2.82%                             | 5,729                              | 1.08%                             |
| Street Cleaning                   | 567,128                  | 574,910                  | 582,697                  | 545,130                     | 296,541         | 410,896         | 269,182         | 345,432         | 21,998                             | 4.04%                             | 7,782                              | 1.37%                             | 7,787                              | 1.35%                             |
| Street Cleaning Overhead          | 127,062                  | 124,662                  | 126,098                  | 122,212                     | 106,703         | 116,878         | 107,453         | 91,791          | 4,850                              | 3.97%                             | (2,400)                            | (1.89%)                           | 1,436                              | 1.15%                             |
| Drainage General                  | 269,639                  | 272,555                  | 275,479                  | 437,427                     | 454,634         | 188,543         | 282,161         | 215,964         | (167,788)                          | (38.36%)                          | 2,916                              | 1.08%                             | 2,924                              | 1.07%                             |
| Storm Sewer                       | 884,108                  | 936,895                  | 1,038,184                | 0                           | 0               | 0               | 0               | 0               | 884,108                            | 0.00%                             | 52,787                             | 5.97%                             | 101,289                            | 10.81%                            |
| Driveway and Culverts             | 0                        | 0                        | 0                        | 0                           | 12,268          | (9,310)         | (10,555)        | 468             | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Watercourse Cleaning              | 105,611                  | 107,255                  | 108,892                  | 99,041                      | 55,406          | 69,647          | 62,533          | 58,228          | 6,570                              | 6.63%                             | 1,644                              | 1.56%                             | 1,637                              | 1.53%                             |
| Drainage Overhead                 | 488,591                  | 504,234                  | 523,002                  | 501,596                     | 392,462         | 395,588         | 454,575         | 406,270         | (13,005)                           | (2.59%)                           | 15,643                             | 3.20%                             | 18,768                             | 3.72%                             |
| Safety Signals                    | 243,636                  | 249,772                  | 253,894                  | 346,440                     | 188,817         | 235,717         | 207,968         | 243,821         | (102,804)                          | (29.67%)                          | 6,136                              | 2.52%                             | 4,122                              | 1.65%                             |
| Street and Sundry Signs           | 86,998                   | 88,566                   | 90,160                   | 86,434                      | 81,835          | 74,614          | 83,437          | 48,351          | 564                                | 0.65%                             | 1,568                              | 1.80%                             | 1,594                              | 1.80%                             |
| Services Rendered                 | 0                        | 0                        | 0                        | 0                           | (1,657)         | (3,193)         | (1,602)         | 10,285          | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Miscellaneous Recoverable         | 0                        | 0                        | 0                        | 0                           | 19,720          | (5,438)         | 4,310           | (3,377)         | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Meeting and Training              | 307,386                  | 315,715                  | 324,050                  | 300,423                     | 178,394         | 156,222         | 140,143         | 259,812         | 6,963                              | 2.32%                             | 8,329                              | 2.71%                             | 8,335                              | 2.64%                             |
| Other Public Work Overhead        | 237,983                  | 233,498                  | 232,969                  | 218,675                     | 191,157         | 199,687         | 179,088         | 152,940         | 19,308                             | 8.83%                             | (4,485)                            | (1.88%)                           | (529)                              | (0.23%)                           |
| Cemetery                          | 770,289                  | 763,705                  | 761,550                  | 716,817                     | 286,914         | 610,552         | 566,951         | 394,772         | 53,472                             | 7.46%                             | (6,584)                            | (0.85%)                           | (2,155)                            | (0.28%)                           |
| Trees - General                   | 2,095,360                | 2,143,682                | 2,171,164                | 2,066,928                   | 1,632,458       | 1,613,136       | 1,505,014       | 1,806,628       | 28,432                             | 1.38%                             | 48,322                             | 2.31%                             | 27,482                             | 1.28%                             |
| Tree planting/Horticulture        | 2,467,521                | 2,500,945                | 2,546,559                | 2,518,392                   | 1,884,236       | 1,996,688       | 1,453,053       | 1,975,390       | (50,871)                           | (2.02%)                           | 33,424                             | 1.35%                             | 45,614                             | 1.82%                             |
| Parks Division Overhead           | 630,283                  | 645,841                  | 660,654                  | 730,592                     | 718,951         | 576,624         | 650,187         | 897,029         | (100,309)                          | (13.73%)                          | 15,558                             | 2.47%                             | 14,813                             | 2.29%                             |
| Parks Operations                  | 3,302,940                | 3,439,526                | 3,573,371                | 3,186,405                   | 2,620,043       | 2,677,476       | 2,588,498       | 2,274,118       | 116,535                            | 3.66%                             | 136,586                            | 4.14%                             | 133,845                            | 3.89%                             |
| Kiwanis Sport Field               | 82,252                   | 84,278                   | 88,484                   | 73,451                      | 75,393          | 86,861          | 76,291          | 64,503          | 8,801                              | 11.98%                            | 2,026                              | 2.46%                             | 4,206                              | 4.99%                             |
| Passive Parks Maintenance         | 660,762                  | 668,495                  | 670,329                  | 657,953                     | 421,234         | 521,917         | 581,309         | 500,308         | 2,809                              | 0.43%                             | 7,733                              | 1.17%                             | 1,834                              | 0.27%                             |
| Parks Maintenance                 | 384,322                  | 384,322                  | 384,422                  | 388,122                     | 402,073         | 354,533         | 316,017         | 394,494         | (3,800)                            | (0.98%)                           | 0                                  | 0.00%                             | 100                                | 0.03%                             |
| Happy Rolph's Bird Sanctuary      | 363,865                  | 369,971                  | 380,084                  | 275,263                     | 294,840         | 270,189         | 63,035          | 284,096         | 88,602                             | 32.19%                            | 6,106                              | 1.68%                             | 10,113                             | 2.73%                             |
| Equipment Acquisitions            | 1,279,590                | 702,550                  | 105,810                  | 521,600                     | 940,138         | 568,514         | 256,543         | 233,098         | 757,990                            | 145.32%                           | (577,040)                          | (45.10%)                          | (596,740)                          | (84.94%)                          |
| Equipment Maintenance             | 14,000                   | 14,000                   | 14,000                   | 14,000                      | 16,569          | 16,683          | 14,830          | 12,125          | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Equipment Operation Surplus       | (291,900)                | (300,700)                | (309,700)                | (420,000)                   | (240,208)       | (383,633)       | (273,196)       | (418,970)       | 128,100                            | (30.50%)                          | (8,800)                            | 3.01%                             | (9,000)                            | 2.99%                             |
| Municipal Golf Course             | 401,456                  | 431,124                  | 450,861                  | 400,151                     | 193,581         | 182,839         | 226,583         | 263,893         | 1,305                              | 0.33%                             | 29,668                             | 7.39%                             | 19,737                             | 4.58%                             |
| Fairview Golf Course              | 0                        | 0                        | 0                        | 0                           | 2,325           | 1,801           | 0               | 1               | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Greening/Naturalization program   | 5,500                    | 5,500                    | 5,500                    | 5,500                       | 38,024          | 38,000          | 38,000          | 21,288          | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Holiday Lighting                  | 26,000                   | 26,000                   | 26,000                   | 24,000                      | 25,777          | 23,232          | 23,872          | 35,551          | 2,000                              | 8.33%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| OPG Trail                         | 302,908                  | 304,955                  | 309,962                  | 211,342                     | 0               | 0               | 0               | 0               | 91,566                             | 43.33%                            | 2,047                              | 0.68%                             | 5,007                              | 1.64%                             |
| Community Outreach & Homelessness | 482,577                  | 486,482                  | 490,482                  | 567,187                     | 80,000          | 0               | 0               | 0               | (84,610)                           | (14.92%)                          | 3,905                              | 0.81%                             | 4,000                              | 0.82%                             |



|                              | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals | 2021<br>Actuals | 2020<br>Actuals | 2019<br>Actuals | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Beaches                      | 578,352                  | 587,129                  | 597,049                  | 0                           | 0               | 0               | 0               | 0               | 578,352                            | 0.00%                             | 8,777                              | 1.52%                             | 9,920                              | 1.69%                             |
| <b>Total Municipal Works</b> | 26,200,111               | 26,319,262               | 26,426,637               | 23,620,513                  | 19,923,448      | 18,502,454      | 16,787,037      | 17,636,713      | 2,579,598                          | 10.92%                            | 119,151                            | 0.45%                             | 107,375                            | 0.41%                             |

**City of St. Catharines  
2024-2026 Multi-Year Staff Proposed Operating Budget**

|                                   | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals  | 2021<br>Actuals  | 2020<br>Actuals  | \$ Change<br>2023-2024 | % Change<br>2023-2024 | \$ Change<br>2024-2025 | % Change<br>2024-2025 | \$ Change<br>2025-2026 | % Change<br>2025-2026 |
|-----------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|------------------|------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|
| Engineering Overhead              |                          |                          |                          |                             |                  |                  |                  |                        |                       |                        |                       |                        |                       |
| Sidewalk Overhead                 | 383,348                  | 392,457                  | 405,493                  | 401,319                     | 319,240          | 171,295          | 175,108          | 4,174                  | 1.04%                 | 9,109                  | 2.38%                 | 13,036                 | 3.32%                 |
| Roads Overhead                    | 2,725,806                | 2,880,816                | 3,051,182                | 2,533,176                   | 1,937,923        | 2,285,042        | 2,143,028        | 518,006                | 20.45%                | 155,010                | 5.69%                 | 170,366                | 5.91%                 |
| Winter Control Overhead           | 514,386                  | 528,900                  | 534,629                  | 469,783                     | 396,754          | 470,137          | 417,944          | 64,846                 | 13.80%                | 14,514                 | 2.82%                 | 5,729                  | 1.08%                 |
| Street Cleaning Overhead          | 127,062                  | 124,662                  | 126,098                  | 122,212                     | 106,703          | 116,878          | 107,453          | 3,886                  | 3.18%                 | (2,400)                | (1.89%)               | 1,436                  | 1.15%                 |
| Drainage Overhead                 | 488,591                  | 504,234                  | 523,002                  | 501,596                     | 392,462          | 395,588          | 454,575          | 21,406                 | 4.27%                 | 15,643                 | 3.20%                 | 18,768                 | 3.72%                 |
| Other Public Work Overhead        | 237,983                  | 233,498                  | 232,969                  | 218,675                     | 191,157          | 199,687          | 179,088          | 14,294                 | 6.54%                 | (4,485)                | (1.88%)               | (529)                  | (0.23%)               |
| Sanitary Sewers Overhead          | 1,295,590                | 1,315,694                | 1,354,047                | 961,728                     | 785,361          | 878,244          | 738,905          | 392,319                | 40.79%                | 20,104                 | 1.55%                 | 38,353                 | 2.92%                 |
| Pollution Control Overhead        | 583,399                  | 577,045                  | 586,215                  | 283,695                     | 232,631          | 247,952          | 241,880          | 302,520                | 106.64%               | (6,354)                | (1.09%)               | 9,170                  | 1.59%                 |
| <b>Total Engineering Overhead</b> | <b>6,356,165</b>         | <b>6,557,306</b>         | <b>6,813,635</b>         | <b>5,492,184</b>            | <b>4,362,231</b> | <b>4,764,823</b> | <b>4,457,981</b> | <b>1,321,451</b>       | <b>24.06%</b>         | <b>201,141</b>         | <b>3.16%</b>          | <b>256,329</b>         | <b>3.91%</b>          |
| Engineering Overhead              |                          |                          |                          |                             |                  |                  |                  |                        |                       |                        |                       |                        |                       |
| Operations                        | 2,642,845                | 2,617,004                | 2,643,660                | 2,408,006                   | 1,906,941        | 2,033,112        | 1,971,394        | 235,654                | 9.79%                 | (25,841)               | (0.98%)               | 26,656                 | 1.02%                 |
| Tools                             | 18,239                   | 18,612                   | 18,980                   | 20,050                      | 12,537           | 13,606           | 17,765           | (1,070)                | (5.34%)               | 373                    | 2.05%                 | 368                    | 1.98%                 |
| New Equipment                     | 600,000                  | 700,000                  | 800,000                  | 550,000                     | 550,000          | 550,000          | 550,000          | 250,000                | 45.45%                | 100,000                | 16.67%                | 100,000                | 14.29%                |
| Equipment Servicing               | 239,480                  | 246,074                  | 252,660                  | 194,059                     | 197,314          | 162,445          | 164,460          | 58,601                 | 30.20%                | 6,594                  | 2.75%                 | 6,586                  | 2.68%                 |
| Operating Surplus Equipment       | (300,770)                | (298,840)                | (296,150)                | (452,500)                   | (92,458)         | (189,959)        | (274,438)        | 156,350                | (34.55%)              | 1,930                  | (0.64%)               | 2,690                  | (0.90%)               |
| Asset Management and GIS          | 670,093                  | 693,743                  | 716,602                  | 1,204,500                   | 616,213          | 756,995          | 794,430          | (487,898)              | (40.51%)              | 23,650                 | 3.53%                 | 22,859                 | 3.30%                 |
| Engineering                       | 1,437,418                | 1,500,378                | 1,567,803                | 819,686                     | 436,479          | 458,154          | 256,863          | 748,117                | 91.27%                | 62,960                 | 4.38%                 | 67,425                 | 4.49%                 |
| Construction Inspection           | 408,396                  | 427,246                  | 447,315                  | 254,383                     | 187,378          | 154,735          | 176,608          | 192,932                | 75.84%                | 18,850                 | 4.62%                 | 20,069                 | 4.70%                 |
| Works, Building and Yard          | 640,464                  | 653,089                  | 662,765                  | 494,000                     | 547,827          | 425,073          | 402,905          | 168,765                | 34.16%                | 12,625                 | 1.97%                 | 9,676                  | 1.48%                 |
| <b>Total Engineering Overhead</b> | <b>6,356,165</b>         | <b>6,557,306</b>         | <b>6,813,635</b>         | <b>5,492,184</b>            | <b>4,362,231</b> | <b>4,364,161</b> | <b>4,059,987</b> | <b>1,321,451</b>       | <b>24.06%</b>         | <b>201,141</b>         | <b>3.16%</b>          | <b>256,329</b>         | <b>3.91%</b>          |

## 2024-2026 Significant Changes Explanations

### Municipal Works (MW)

#### 1. Equipment Maintenance

- 2023 vs 2024 an increase of \$94,000
  - An increase of \$94,000 in wages and benefits due to annual wage and benefit rate increases.

#### 2. Roadways General

- 2023 vs 2024 a decrease of \$318,000
  - A reduction of \$197,000 in wages and benefits due to the reallocation of homelessness related work to new Outreach Community and Homelessness division.
  - A reduction of \$83,000 in contracts general due to the reallocation of catch basin cleaning budget to new Storm Sewer division.
  - A reduction of \$50,000 in rentals and constructions general expenditures is the change in city procedures for downtown closures to put patios into the parking stalls which was determined in 2023 to be a detriment to other vendors. Road closure is still required for events but not to the extent budgeted in 2023.
  - An increase of \$12,000 roads maintenance training for City crew provided by third party trainer.
  -

#### 3. Roads Overhead

- 2023 vs 2024 an increase of \$193,000
  - The increase is due to increasing capital program to align with Asset Management Plan.
- 2024 vs 2025 an increase of \$155,000
  - The increase is due to increasing capital program to align with Asset Management Plan.
- 2025 vs 2026 an increase of \$170,000
  - The increase is due to increasing capital program to align with Asset Management Plan.

#### 4. Winter Control

- 2023 vs 2024 an increase of \$209,000
  - An increase of \$38,000 in wages and benefits due to annual wage and benefit rate increases and stand by crew due to changes in the CBA.
  - An increase of \$117,000 in construction general due to the increase of contractors' rate



- An increase of \$42,000 in rentals expense due to the increase of material costs.
- An increase of \$12,000 for snow plow training for City crew provided by third party trainer.
- 2024 vs 2025 an increase of \$86,000
  - An increase of \$86,000 in wages and benefits due to annual wage and benefit rate increases forecasted.

#### 5. Drainage General

- 2023 vs 2024 a decrease of \$168,000
  - Decrease of \$182,000 in Contracts - general due to the following items:
    - Reallocation of Storm Sewer Spot Repairs of \$106,000 to the capital budget for better alignment
    - Reallocation of Storm Sewer Reaming and CCTV inspection works in the amount of \$101,000 to the newly created Storm Sewer division of MW.
    - An increase of \$25,000 in soil testing as part of the new soil regulatory.
  - Remaining increase of \$14,000 is related to staff wage and benefits rate increases forecasted.

#### 6. Storm Sewer – new division was created to track storm sewer activities and to provide focus on service level as part of new Provincial regulation that municipalities must adhere.

- An increase of \$884,000/\$50,000/\$100,000 for 2024/2025/2026
  - An increase of \$467,000 in storm flushing and CCTV, storm water facility and chambers evaluation, which is part of the 5-year cycle to comply with regulatory and technical requirements that municipalities must adhere.
  - An increase of \$350,000/\$50,000/\$100,000 for transfer to new Storm Sewer Reserve that will be created to address deficiencies and repairs identified with storm flushing and CCTV work for 2024, 2025 and 2026.
  - An increase of \$23,000 for expenditures related to rentals and general construction for catch basin repairs, cleaning and top malfunctioning each year starting in 2024.
  - Remaining increase of \$44,000 is related to staff wage and benefits costs that have been allocated to this functional area starting in 2024.

#### 7. Safety Signals

- 2023 vs 2024 an increase of \$102,000
  - Decrease is due to the transfer of pavement markings from this division of MW to Traffic Division in EFES.

#### 8. Cemetery

- 2023 vs 2024 an increase of \$50,000

- An increase of \$34,000 in wages and benefits due to annual wage and benefit rate increases.  
An overall increase of \$16,000 in expenses due to inflation, monument repairs and technical surveys.

#### 9. Tree Planting/Horticulture

- 2023 vs 2024 a decrease of \$51,000
  - Decrease is due to reduction in wages and benefits for extra services at \$71,000.
  - Offset by an increase in general supplies of \$14,000 for mulch, sprays and hand tools.

#### 10. Park Division Overhead

- 2023 vs 2024 a decrease of \$100,000
  - Decrease is due to reallocation of Operation Technologist FTE wages and benefits to 50% Water and 50% Operations to better align with functions performed (previously 100% allocated to Operations).

#### 11. Parks Operations

- 2023 vs 2024 an increase of \$117,000
  - Increase due to increase in staff hours due to health & safety protocols to have not staff working alone.
- 2024 vs 2025 an increase of \$136,000
  - Increase due to an increase of \$67,000 in wages and benefits due to annual wage and benefit rate increases and new splash pads.
  - Increase in utility costs of \$54,000 and general supplies of \$15,000 for the new splash pad coming on-line.
- 2025 vs 2026 and increase of \$134,000.
  - Increase due to an increase of \$58,000 in wages and benefits due to annual wage and benefit rate increases.
  - Increase in utility costs of \$59,000 and general supplies of \$16,000 for the new splash pad coming into use.

#### 12. Happy Rolph's Bird Sanctuary

- 2023 vs 2024 an increase of \$77,000
  - An increase of \$54,000 in contract security and \$17,000 in wages for casuals due to rate increases.

#### 13. Equipment Acquisitions

- 2023 vs 2024 an increase of \$758,000

- Due to rising cost of equipment and to meet equipment replacement needs and increase in the allocation of the equipment reserve of \$750,000.
- The remaining \$8,000 increase is due to an increase in motor vehicle insurance premiums.
- 2024 vs 2025 a decrease of \$580,000
  - Decrease of \$600,000 is due to reduction in the allocation to the equipment reserve due to significant increase in 2024.
  - Increase of \$20,000 is due to Council budget amendment to add Garbage Packer Truck (cost of \$200,000) in 2025 Capital Budget funded by MW Vehicle and Equipment Reserve. Annual provision of \$20,000 is required in Operating Budget for replacement cost at end of useful life.
- 2025 vs 2026 a decrease of \$600,000
  - Decrease is due to due to reduction in the allocation to the equipment reserve.

#### 14. Equipment Operation Surplus

- 2023 vs 2024 an increase of \$128,000
  - This change is due to reduction in the allocation to the equipment reserve due declining trend in prior year transfers.

#### 15. OPG Trail

- 2023 vs 2024 an increase of \$92,000
  - Increase due to an increase in materials, repairs, signage, service contracts and rental costs of \$62,000 to maintain this asset.
  - In addition, loss of the temporary transitional funding of \$30,000 from Ontario Power to support City's acquisition of this asset.

#### 16. Community Outreach & Homelessness

- 2023 vs 2024a decrease of \$85,000
  - Increase due to an increase of \$53,000 in wages and benefits due to annual wage and benefit rate increases.
  - Offset by a decrease in rental costs of \$38,000 and \$100,000 in contractor costs related to clean-up of encampments.

#### 17. Beaches

- 2023 vs 2024 an increase of \$548,000

The need for this division has grown over the years. With the rise in traffic that uses city beaches and building infrastructure, the service level increases.

- The increases are in security, contract-beach cleaning, and wages.

**BUDGET**

**310.113**      **MUNICIPAL WORKS EQUIPMENT RESERVE:**  
**(Previously Municipal Works Reserve and Overhead Equipment Reserve)**

|  |             |                    |
|--|-------------|--------------------|
| RESERVE BALANCE  | <b>2024</b> | 2,470,017          |
| TRANSFER FROM YEAR END SURPLUS   |             | 410,000            |
| ANNUAL RESERVE PROVISION (715.200.000; 750.405.069;<br>740.100.069; 320.105.069; 320.110.069; 320.115.069) |             | 1,896,500          |
| PROCEEDS FROM AUCTION SALES  |             | 125,000            |
| EXPENDITURES (2024)  |             | <u>(3,295,000)</u> |
| CLOSING BALANCE  |             | <u>1,606,517</u>   |

**EXPENDITURE DETAILS:**

|  | <b>REPLACEMENT<br/>COST</b> | <b>FUNDED BY<br/>DEBT</b> | <b>FUNDED BY<br/>RESERVE</b> |
|--|-----------------------------|---------------------------|------------------------------|
| Fleet Replacement Plan - Municipal Works/ EFES | 2,715,000                   |                           | 2,715,000                    |
| Ice Resurfacer & Charger                       | 170,000                     |                           | 170,000                      |
| Bylaw Enforcement Vehicles and Chargers        | 410,000                     |                           | 410,000                      |
|  | <u>3,295,000</u>            | <u>-</u>                  | <u>3,295,000</u>             |

**BUDGET**

**310.113**      **MUNICIPAL WORKS EQUIPMENT RESERVE:**  
**(Previously Municipal Works Reserve and Overhead Equipment Reserve)**

|  |             |                    |
|--|-------------|--------------------|
| RESERVE BALANCE  | <b>2025</b> | 1,606,517          |
| TRANSFER FROM YEAR END SURPLUS   |             |                    |
| ANNUAL RESERVE PROVISION (715.200.000; 750.405.069;<br>740.100.069; 320.105.069; 320.110.069; 320.115.069) |             | 1,396,500          |
| PROCEEDS FROM AUCTION SALES  |             | 175,000            |
| EXPENDITURES (2025)  |             | <u>(2,399,000)</u> |
| CLOSING BALANCE  |             | <u>779,017</u>     |

**EXPENDITURE DETAILS:**

Fleet Replacement Plan - Municipal Works/ EFES

| REPLACEMENT<br>COST | FUNDED BY<br>DEBT | FUNDED BY<br>RESERVE |
|---------------------|-------------------|----------------------|
| 2,709,000           | 310,000           | 2,399,000            |
|                     |                   | -                    |
|                     |                   | -                    |
| <u>2,709,000</u>    | <u>310,000</u>    | <u>2,399,000</u>     |



**BUDGET**

**310.113**      **MUNICIPAL WORKS EQUIPMENT RESERVE:**  
**(Previously Municipal Works Reserve and Overhead Equipment Reserve)**

|   |             |                    |
|---|-------------|--------------------|
| RESERVE BALANCE   | <b>2026</b> | 779,017            |
| TRANSFER FROM YEAR END SURPLUS  |             |                    |
| ANNUAL RESERVE PROVISION (715.200.000; 750.405.069; 740.100.069; 320.105.069; 320.110.069; 320.115.069) |             | 896,500            |
| PROCEEDS FROM AUCTION SALES   |             | 200,000            |
| EXPENDITURES (2026)   |             | <u>(1,840,000)</u> |
| CLOSING BALANCE   |             | <u>35,517</u>      |

**EXPENDITURE DETAILS:**

Fleet Replacement Plan - Municipal Works/ EFES

| REPLACEMENT<br>COST | FUNDED BY<br>DEBT | FUNDED BY<br>RESERVE |
|---------------------|-------------------|----------------------|
| 2,840,000           | 1,000,000         | 1,840,000            |
|                     |                   | -                    |
|                     |                   | -                    |
| <u>2,840,000</u>    | <u>1,000,000</u>  | <u>1,840,000</u>     |

# Meet Community, Recreation and Culture Services



**Phil Cristi**  
Director of Community,  
Recreation and Culture Services

## Overview of Services

- Community Centres
- Older Adult Centres
- Park Design and Renewals
- Tree Management Framework
- Memorial Programs
- Pools
- Splash Pads
- Farmer's Market
- Special Events
- Museum
- Carousel
- Recreation Programming
- Community Initiatives
- St. Catharines Cultural Investment Program





|   | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals  | 2021<br>Actuals  | 2020<br>Actuals  | 2019<br>Actuals  | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| <b>Community, Recreation and Culture Services</b>       |                          |                          |                          |                             |                  |                  |                  |                  |                                    |                                   |                                    |                                   |                                    |                                   |
| Port Dalhousie Seniors Centre                           | 61,899                   | 64,006                   | 69,250                   | 56,315                      | 56,367           | 22,675           | 29,116           | 38,819           | 5,584                              | 9.92%                             | 2,107                              | 3.40%                             | 5,244                              | 8.19%                             |
| Dunlop Drive Seniors Centre                             | 80,983                   | 88,726                   | 95,640                   | 77,833                      | 100,219          | 17,263           | 19,761           | 43,304           | 3,150                              | 4.05%                             | 7,743                              | 9.56%                             | 6,914                              | 7.79%                             |
| West St Catharines Senior Centre                        | 96,746                   | 102,911                  | 108,001                  | 90,004                      | 62,086           | 11,688           | 26,976           | 56,714           | 6,742                              | 7.49%                             | 6,165                              | 6.37%                             | 5,090                              | 4.95%                             |
| Merritton Senior Centre                                 | 0                        | 0                        | 0                        | 0                           | 700              | 428              | 0                | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| CRCS Administration                                     | 1,792,383                | 1,875,408                | 1,880,962                | 1,692,622                   | 1,378,053        | 1,321,580        | 1,317,733        | 1,430,693        | 99,761                             | 5.89%                             | 83,025                             | 4.63%                             | 5,554                              | 0.30%                             |
| Recreation Overhead                                     | 1,324,300                | 1,354,892                | 1,376,508                | 1,285,238                   | 1,021,293        | 952,500          | 899,030          | 955,441          | 39,062                             | 3.04%                             | 30,592                             | 2.31%                             | 21,616                             | 1.60%                             |
| Special Events  | 82,257                   | 86,695                   | 90,721                   | 65,915                      | 36,739           | 23,507           | 35,355           | 71,701           | 16,342                             | 24.79%                            | 4,438                              | 5.40%                             | 4,026                              | 4.64%                             |
| SCCIP   | 223,800                  | 255,000                  | 282,800                  | 199,334                     | 187,342          | 385,102          | 398,443          | 7,087            | 24,466                             | 12.27%                            | 31,200                             | 13.94%                            | 27,800                             | 10.90%                            |
| Culture   | 359,208                  | 407,964                  | 383,951                  | 455,149                     | 265,074          | 259,103          | 207,043          | 207,107          | (95,941)                           | (21.08%)                          | 48,756                             | 13.57%                            | (24,013)                           | (5.89%)                           |
| Swimming Pools and Beaches                              | 643,803                  | 650,174                  | 687,577                  | 543,566                     | 556,615          | 411,056          | 425,933          | 432,379          | 100,237                            | 18.44%                            | 6,371                              | 0.99%                             | 37,403                             | 5.75%                             |
| Kiwanis Aquatic Centre                                  | 2,251,834                | 2,593,892                | 2,717,085                | 2,207,871                   | 1,676,997        | 1,490,440        | 1,457,717        | 1,496,380        | 43,963                             | 1.99%                             | 342,058                            | 15.19%                            | 123,193                            | 4.75%                             |
| Splash and Play Centres                                 | 0                        | 0                        | 0                        | 0                           | 1,000            | 0                | 0                | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Port Weller Centre                                      | 78,579                   | 84,704                   | 89,834                   | 69,977                      | 94,364           | 38,961           | 2,517            | 73,359           | 8,602                              | 12.29%                            | 6,125                              | 7.79%                             | 5,130                              | 6.06%                             |
| Russell Ave Community Centre                            | 203,671                  | 224,692                  | 235,192                  | 231,428                     | 245,775          | 189,704          | 138,332          | 162,664          | (27,757)                           | (11.99%)                          | 21,021                             | 10.32%                            | 10,500                             | 4.67%                             |
| Carousel  | 160,662                  | 171,746                  | 178,295                  | 151,179                     | 127,929          | 66,959           | 62,489           | 94,388           | 9,483                              | 6.27%                             | 11,084                             | 6.90%                             | 6,549                              | 3.81%                             |
| Port Dalhousie Harbour                                  | 34,000                   | 35,100                   | 36,210                   | 30,892                      | (96,168)         | (116,194)        | 1,274            | 18,926           | 3,108                              | 10.06%                            | 1,100                              | 3.24%                             | 1,110                              | 3.16%                             |
| Harriet Tubman Programming                              | (12,300)                 | (12,300)                 | (12,300)                 | (12,250)                    | (916)            | 142              | 2,855            | (11,758)         | (50)                               | 0.41%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Concessions   | (16,500)                 | (16,500)                 | (16,500)                 | (19,485)                    | (407)            | 829              | (2,528)          | (17,238)         | 2,985                              | (15.32%)                          | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Grantham Lions/Optimist                                 | 29,600                   | 29,600                   | 29,600                   | 29,593                      | 30,870           | 30,209           | 29,800           | 29,289           | 7                                  | 0.02%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Welland Canal Centre Gift Shop                          | (80,600)                 | (80,500)                 | (80,500)                 | (78,338)                    | (562)            | (45,216)         | (7,645)          | (49,934)         | (2,262)                            | 2.89%                             | 100                                | (0.12%)                           | 0                                  | 0.00%                             |
| Museum  | 773,782                  | 798,414                  | 822,181                  | 814,335                     | 530,481          | 600,221          | 463,239          | 500,266          | (40,553)                           | (4.98%)                           | 24,632                             | 3.18%                             | 23,767                             | 2.98%                             |
| Welland Canal Centre                                    | 682,205                  | 707,683                  | 730,565                  | 677,474                     | 630,134          | 586,254          | 669,191          | 728,110          | 4,731                              | 0.70%                             | 25,478                             | 3.73%                             | 22,882                             | 3.23%                             |
| Morningstar Mill  | 125,814                  | 129,318                  | 133,396                  | 123,646                     | 95,976           | 101,229          | 59,538           | 92,657           | 2,168                              | 1.75%                             | 3,504                              | 2.79%                             | 4,078                              | 3.15%                             |
| Labour Day Parade                                       | 9,000                    | 9,000                    | 9,000                    | 9,000                       | 8,530            | 0                | 0                | 9,054            | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Festivals   | 17,317                   | 27,445                   | 36,573                   | 9,128                       | 0                | 41,000           | 41,000           | 0                | 8,189                              | 89.71%                            | 10,128                             | 58.49%                            | 9,128                              | 33.26%                            |
| Events/Market Operations                                | 157,207                  | 163,119                  | 168,983                  | 131,641                     | 102,253          | 111,484          | 108,424          | 108,622          | 25,566                             | 19.42%                            | 5,912                              | 3.76%                             | 5,864                              | 3.59%                             |
| Seniors Centre Grants                                   | 0                        | 0                        | 0                        | 0                           | (23,241)         | (44,258)         | 0                | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Community Programs                                      | 76,500                   | 78,000                   | 79,000                   | 55,574                      | 36,918           | 17,480           | 11,916           | 17,512           | 20,926                             | 37.65%                            | 1,500                              | 1.96%                             | 1,000                              | 1.28%                             |
| <b>Total Community, Recreation and Culture Services</b> | <b>9,156,150</b>         | <b>9,829,189</b>         | <b>10,132,024</b>        | <b>8,897,641</b>            | <b>7,124,421</b> | <b>6,474,146</b> | <b>6,397,509</b> | <b>6,495,542</b> | <b>258,509</b>                     | <b>2.91%</b>                      | <b>673,039</b>                     | <b>7.35%</b>                      | <b>302,835</b>                     | <b>3.08%</b>                      |

## **2024 - 2026 Significant Changes Explanations**

### **Community, Recreation, and Culture Services (CRCS)**

#### **1. CRCS Administration**

- 2023 vs 2024 increase \$100,000
  - An increase of \$88,000 reflecting annual wage and benefit rate increases.
  - An increase of \$30,000 for 2024 Recreation Master Plan project which is net of partial funding from DC Reserves.
  - Increase of \$10,000 for FAIR subsidy program due to increased need in the community
  - Decreases in utilities of \$25,000 offsets increases in this division of CRCS.
  
- 2024 vs 2025 increase \$83,000
  - An increase of \$47,000 due to annual rate increase in wages & benefits.
  - An increase of \$38,000 for 2025 Parks Policy Plan project which is net of partial funding from DC Reserves.
  - An increase of \$28,000 to acquire flower and plant materials for downtown hanging baskets as no longer funded by downtown BIA effective 2023.
  - Decrease in one-time reserve funding of \$33,000 for one-time projects funded in 2024 compared to 2025.

#### **2. Culture**

- 2023 vs 2024 decrease of \$96,000
  - Decrease due to decline in one-time funding reserve funding for project funded in 2023 compared to 2024.
  - Increase of \$25,000 in grant funding for the Rodman Art Institute.

#### **3. Swimming Pools and Beaches**

- 2023 vs 2024 increase \$100,000
  - \$41,000 annual rate increase in wages, large impact to part-time wages for aquatics staff and lifeguards to remain competitive and meet living wage commitment.
  - \$20,000 increase in equipment and water treatment supplies due to rising costs.
  - \$23,000 increase in operating contracts related to maintenance, security, and garbage collection.

#### **4. Kiwanis Aquatic Centre**

- 2024 vs 2025 increase \$342,000
  - \$297,000 annual rate increase in wages, large impact to part-time wages for aquatics staff and lifeguards to remain competitive and meet living wage commitment.
  - \$40,000 increase in utility costs based on estimated inflationary cost escalations and historical usage.

- 2024 vs 2025 increase \$123,000
  - \$78,000 annual rate increase in wages, large impact to part-time wages for aquatics staff and lifeguards to remain competitive and meet living wage commitment.
  - \$22,000 increase in utility costs based on estimated inflationary cost escalations and historical usage.
  - Revenue decline of \$14,000 due to decrease in one-time grant funding being less in 2026 compared to 2025.



|                              | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals | 2021<br>Actuals  | 2020<br>Actuals  | 2019<br>Actuals | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------|------------------|------------------|-----------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Meridian Centre              |                          |                          |                          |                             |                 |                  |                  |                 |                                    |                                   |                                    |                                   |                                    |                                   |
| Meridian Centre              | 1,044,656                | 1,070,294                | 1,120,252                | 853,040                     | 363,471         | 1,201,284        | 1,241,108        | 472,558         | 191,616                            | 22.46%                            | 25,638                             | 2.45%                             | 49,958                             | 4.67%                             |
| <b>Total Meridian Centre</b> | <b>1,044,656</b>         | <b>1,070,294</b>         | <b>1,120,252</b>         | <b>853,040</b>              | <b>363,471</b>  | <b>1,201,284</b> | <b>1,241,108</b> | <b>472,558</b>  | <b>191,616</b>                     | <b>22.46%</b>                     | <b>25,638</b>                      | <b>2.45%</b>                      | <b>49,958</b>                      | <b>4.67%</b>                      |

| <b>Budget Breakdown</b>             | <b>2024 Budget</b> | <b>2025 Budget</b> | <b>2026 Budget</b> | <b>2023 Budget</b> |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|
| 750.625.100 Materials               | 1,806,802          | 1,862,564          | 1,921,528          | 1,705,778          |
| 750.625.118 Sports Hall of Fame     | 7,000              | 7,000              | 7,000              | 7,000              |
| 750.625.173 Insurance-Bldg/Contents | 87,637             | 96,400             | 106,040            | 78,600             |
| 750.625.200 Contract - general      | 1,683,785          | 1,711,456          | 1,770,067          | 1,523,717          |
| <b>Total Expenditures</b>           | <b>3,585,224</b>   | <b>3,677,420</b>   | <b>3,804,635</b>   | <b>3,315,095</b>   |
| Revenue                             | -                  | -                  | -                  | -                  |
| 750.625.800 Revenues                | (2,540,568)        | (2,607,126)        | (2,684,383)        | (2,462,055)        |
| <b>Total Revenue</b>                | <b>(2,540,568)</b> | <b>(2,607,126)</b> | <b>(2,684,383)</b> | <b>(2,462,055)</b> |
| <b>Net Expenditures</b>             | <b>1,044,656</b>   | <b>1,070,294</b>   | <b>1,120,252</b>   | <b>853,040</b>     |
| <b>Total Budget Increase</b>        | <b>191,616</b>     | <b>25,638</b>      | <b>49,958</b>      |                    |
|                                     | <b>22.46%</b>      | <b>2.45%</b>       | <b>4.67%</b>       |                    |
| MC Portion                          | 950,019            | 966,894            | 1,007,212          | 767,440            |
| City Portion                        | 94,637             | 103,400            | 113,040            | 85,600             |
|                                     | <b>1,044,656</b>   | <b>1,070,294</b>   | <b>1,120,252</b>   | <b>853,040</b>     |
| MC portion budget Increase          |                    |                    |                    |                    |
| MC Portion                          | 182,579            | 16,875             | 40,318             |                    |
|                                     | <b>23.79%</b>      | <b>1.78%</b>       | <b>4.17%</b>       |                    |
| City portion budget Increase        |                    |                    |                    |                    |
| City Portion                        | 9,037              | 8,763              | 9,640              |                    |
|                                     | <b>10.56%</b>      | <b>9.26%</b>       | <b>9.32%</b>       |                    |

ASM Global presented the Meridian Centre 2024-2026 Multi-Year Budget to Council on November 1, 2023  
 Details can be found at: <https://stcatharines.civicweb.net/filepro/documents/103056/?preview=109207> (Item 8.4)





|                                  | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals | 2021<br>Actuals | 2020<br>Actuals | 2019<br>Actuals | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Canada Summer Games              |                          |                          |                          |                             |                 |                 |                 |                 |                                    |                                   |                                    |                                   |                                    |                                   |
| Canada Games Park                | 828,048                  | 850,938                  | 879,273                  | 805,350                     | 835,500         | 0               | 0               | 0               | 22,698                             | 2.82%                             | 22,890                             | 2.76%                             | 28,335                             | 3.33%                             |
| <b>Total Canada Summer Games</b> | <b>828,048</b>           | <b>850,938</b>           | <b>879,273</b>           | <b>805,350</b>              | <b>835,500</b>  | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>22,698</b>                      | <b>2.82%</b>                      | <b>22,890</b>                      | <b>2.76%</b>                      | <b>28,335</b>                      | <b>3.33%</b>                      |

| <b>Budget Breakdown</b>               | <b>2024 Budget</b> | <b>2025 Budget</b> | <b>2026 Budget</b> | <b>2023 Budget</b> |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| 750.627.100 Materials                 | 967,464            | 1,007,177          | 1,048,977          |                    |
| 750.627.173 Insurance-Bldg, Contents  | 46,333             | 49,808             | 53,544             |                    |
| 750.627.180 Improvements-NonTCA       | -                  | -                  | -                  |                    |
| 750.627.200 Contract - General        | -                  | -                  | -                  |                    |
| 750.627.203 Contracts - Subsidy       | 106,000            | 106,000            | 106,000            |                    |
| 750.627.381 TCA - Expensed from WIP   | -                  | -                  | -                  |                    |
| 750.627.389 TCA Offset                | -                  | -                  | -                  |                    |
| 750.627.448 Tr to CSG Capital Reserve | 414,000            | 414,000            | 414,000            |                    |
| 750.627.450 Miscellaneous             | -                  | -                  | -                  |                    |
| 750.627.457 Community Engagement      | -                  | -                  | -                  |                    |
| Total Other Expenditures              | 1,533,797          | 1,576,985          | 1,622,521          |                    |
| <b>Total Expenditures</b>             | <b>1,533,797</b>   | <b>1,576,985</b>   | <b>1,622,521</b>   |                    |
| Revenue                               | -                  | -                  | -                  |                    |
| 750.627.800 Revenues                  | (705,749)          | (726,047)          | (743,248)          |                    |
| 750.627.801 Provincial Grants         | -                  | -                  | -                  |                    |
| 750.627.802 Federal Grants            | -                  | -                  | -                  |                    |
| 750.627.900 Transfer from Reserve     | -                  | -                  | -                  |                    |
| <b>Total Revenue</b>                  | <b>(705,749)</b>   | <b>(726,047)</b>   | <b>(743,248)</b>   |                    |
| <b>Net Expenditures</b>               | <b>828,048</b>     | <b>850,938</b>     | <b>879,273</b>     |                    |
| City portion                          | 106,000            | 106,000            | 106,000            | 106,000            |
| CGP portion - optg                    | 308,048            | 330,938            | 359,273            | 285,350            |
| CGP portion x3                        | 924,144            | 992,814            | 1,077,819          | 856,050            |
| CGP portion - capital                 | 414,000            | 414,000            | 414,000            | 414,000            |
| CGP capital x4                        | 1,656,000          | 1,656,000          | 1,656,000          | 1,656,000          |
| overall CGP - optg & capital          | 722,048            | 744,938            | 773,273            | 699,350            |
| City portion                          | 106,000            | 106,000            | 106,000            | 106,000            |
|                                       | <b>828,048</b>     | <b>850,938</b>     | <b>879,273</b>     | <b>805,350</b>     |

ASM Global presented the Canada Games Park 2024-2026 Multi-Year Budget to Council on November 1, 2023.

Details can be found at:  
<https://stcatharines.civicweb.net/filepro/documents/103056/?preview=109207>  
 (Item 8.5)



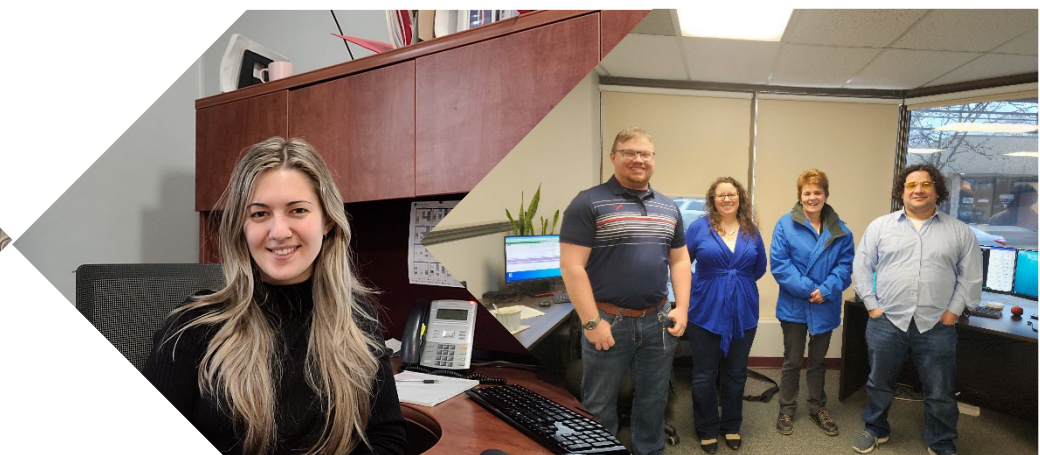
## Meet Financial Management Services



**Kristine Douglas**  
CFO/Director of  
Financial Management Services &  
City Treasurer

### Overview of Services

- Accounting
- Payroll
- Revenue - Tax & Water Billing
- Parking Services
- ERP Implementation
- Administration
- Procurement
- Real Estate
- Insurance
- Budget Office – Capital & Operating & Rate





|  | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals  | 2021<br>Actuals  | 2020<br>Actuals  | 2019<br>Actuals  | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|--|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Financial Management Services              |                          |                          |                          |                             |                  |                  |                  |                  |                                    |                                   |                                    |                                   |                                    |                                   |
| Accounting, Revenue, and Payroll           | 545,131                  | 573,050                  | 589,687                  | 644,042                     | 1,203,938        | 1,333,077        | 1,494,560        | 1,300,847        | (98,911)                           | (15.36%)                          | 27,919                             | 5.12%                             | 16,637                             | 2.90%                             |
| FMS Admin                                  | 835,239                  | 851,422                  | 874,884                  | 797,586                     | 214,494          | 177,875          | 181,977          | 180,385          | 37,653                             | 4.72%                             | 16,183                             | 1.94%                             | 23,462                             | 2.76%                             |
| Budget Office                              | 957,278                  | 976,575                  | 1,001,867                | 895,197                     | 12,642           | 0                | 0                | 0                | 62,081                             | 6.93%                             | 19,297                             | 2.02%                             | 25,292                             | 2.59%                             |
| Property Management                        | 392,811                  | 412,820                  | 422,659                  | 390,999                     | 250,933          | 239,335          | 225,509          | 226,554          | 1,812                              | 0.46%                             | 20,009                             | 5.09%                             | 9,839                              | 2.38%                             |
| Purchasing                                 | 336,035                  | 347,667                  | 351,209                  | 324,665                     | 307,253          | 260,329          | 271,965          | 276,518          | 11,370                             | 3.50%                             | 11,632                             | 3.46%                             | 3,542                              | 1.02%                             |
| Insurance Claims Clearing                  | 0                        | 0                        | 0                        | 0                           | 2,442            | 0                | 0                | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Insurance - General                        | 2,190,400                | 2,237,700                | 2,299,300                | 2,136,000                   | 1,916,813        | 1,942,178        | 1,544,350        | 1,527,265        | 54,400                             | 2.55%                             | 47,300                             | 2.16%                             | 61,600                             | 2.75%                             |
| Miscellaneous-general                      | 50,000                   | 50,000                   | 50,000                   | 50,000                      | 50,016           | (196,742)        | 68,999           | 95,849           | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Prior Year Clearing                        | 0                        | 0                        | 0                        | 0                           | 1,434            | 0                | (81,230)         | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| PeopleSoft Implementation                  | 799,546                  | 822,413                  | 846,360                  | 1,110                       | 5,946            | 0                | 0                | 0                | 798,436                            | 71,931.17%                        | 22,867                             | 2.86%                             | 23,947                             | 2.91%                             |
| Provision for Allowances                   | 0                        | 0                        | 0                        | 0                           | 577,652          | 173,600          | 1,010,515        | 10,081           | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| <b>Total Financial Management Services</b> | <b>6,106,440</b>         | <b>6,271,647</b>         | <b>6,435,966</b>         | <b>5,239,599</b>            | <b>4,543,563</b> | <b>3,929,652</b> | <b>4,716,645</b> | <b>3,617,499</b> | <b>866,841</b>                     | <b>16.54%</b>                     | <b>165,207</b>                     | <b>2.71%</b>                      | <b>164,319</b>                     | <b>2.62%</b>                      |

## 2024 to 2026 Significant Changes Explanations

### Financial Management Services (FMS)

#### 1. Accounting, Revenue and Payroll Division

- 2023 vs 2024 - decrease of \$99,000.
  - \$120,000 increase in revenue from reminder notices
  - \$75,000 decrease in miscellaneous revenue. Miscellaneous revenue has been adjusted lower to reflect the timing of the HST review and to match historical patterns
  - \$50,000 increase in expenses associated with the new Older Home Owners Tax Increase Deferral Grant Program for forecasted interest grants.
  - \$10,000 increase in mortgage information charge fee revenues
  - \$62,000 decrease associated with reallocating existing staff from Accounting, Revenue and Payroll Division to Budget Office
  - A net \$8,000 increase in revenue from tax collection fees. Expenses are increasing \$27,000 due to more collection agency fee expenses which are offset by a \$35,000 increase in revenue from tax collection fees charge to applicable property accounts.
  - Reallocated \$24,000 of expenses related to service contracts, courier charges etc. to FMS Admin Division, which decreases the expenses of this division.

#### 2. Budget Office

- 2023 vs 2024 - increase of \$62,000
  - Increase associated with reallocating existing staff from Accounting, Revenue and Payroll Division to Budget Office.

#### 3. Insurance General

- 2023 vs 2024 - increase of \$54,400
  - In 2024 there is an increase in general liability premiums for the City of \$74,000, offset by slight decrease of \$20,000 in City's self insurance account as anticipate reduction in external adjuster fees with the onboarding of the Insurance Claims and Risk Coordinator.
- 2024 vs 2025 - increase of \$47,000

- Similarly in 2025, there is an increase in general liability premiums for the City of \$97,000, offset by slight decrease of \$50,000 in City's self insurance account as anticipate reduction in external adjuster fees with the onboarding of the Insurance Claims and Risk Coordinator.
- 2025 vs 2026 – increase of \$62,000
  - In 2026, there is an increase estimated in general liability premiums for the City of \$112,000, offset by slight decrease of \$50,000 in City's self insurance account as anticipate reduction in external adjuster fees with the onboarding of the Insurance Claims and Risk Coordinator.

#### **4. PeopleSoft Implementation**

- 2023 vs 2024 - increase of \$798,000
  - \$684,000 for new support agreement between the Niagara Region and City of St. Catharines for PeopleSoft software
  - \$114,000 removal of wages being allocated to capital budget because the PeopleSoft project is expected to be completed in 2024 and full cost of staff charged to the tax levy as staff return to regular accounting functions and are no longer allocated to the capital project.



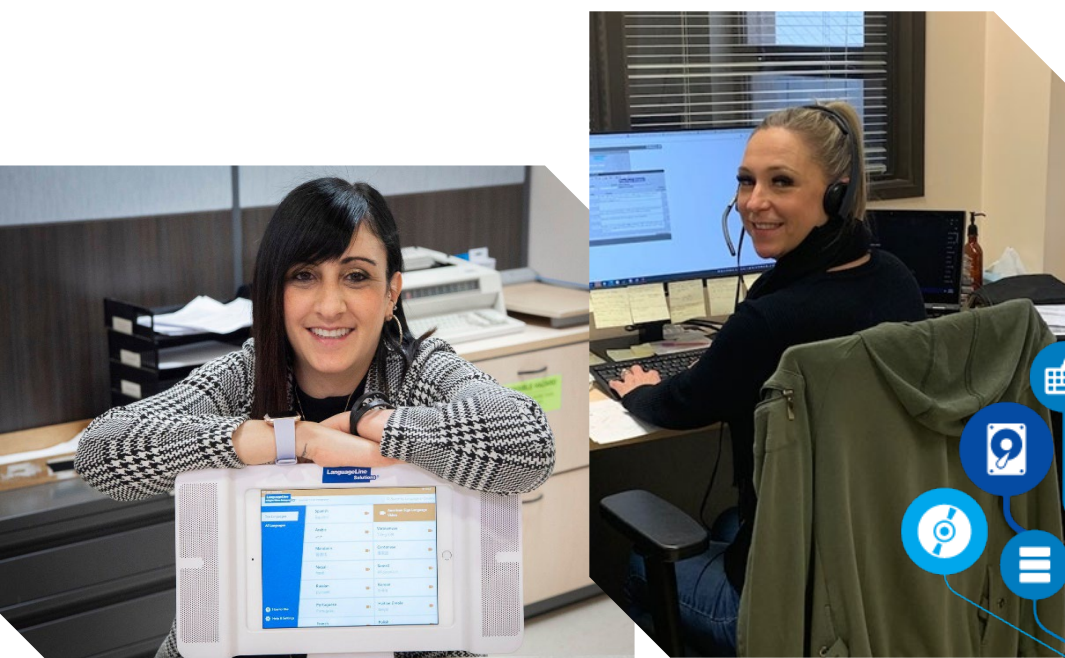
# Meet Corporate Support Services

## Overview of Services

- Citizens First
- Human Resources
- Information Technology



**Jeanette Pillitteri**  
Director of  
Corporate Support Services





|   | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals  | 2021<br>Actuals  | 2020<br>Actuals  | 2019<br>Actuals  | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Corporate Support Services              |                          |                          |                          |                             |                  |                  |                  |                  |                                    |                                   |                                    |                                   |                                    |                                   |
| Customer Service                        | 1,060,518                | 1,099,781                | 1,125,110                | 1,034,166                   | 980,804          | 988,359          | 949,016          | 894,985          | 26,352                             | 2.55%                             | 39,263                             | 3.70%                             | 25,329                             | 2.30%                             |
| Long Service Recognition                | 25,600                   | 26,100                   | 26,600                   | 25,000                      | (2,816)          | 24,000           | 23,945           | 24,308           | 600                                | 2.40%                             | 500                                | 1.95%                             | 500                                | 1.92%                             |
| Technology Centre                       | 1,766,259                | 1,940,460                | 2,104,154                | 1,569,546                   | 1,200,527        | 1,285,733        | 1,383,472        | 1,176,587        | 196,713                            | 12.53%                            | 174,201                            | 9.86%                             | 163,694                            | 8.44%                             |
| Telecommunications                      | 185,700                  | 185,500                  | 185,400                  | 115,007                     | 210,109          | 213,293          | 213,463          | 202,584          | 70,693                             | 61.47%                            | (200)                              | (0.11%)                           | (100)                              | (0.05%)                           |
| Human Resources                         | 2,003,623                | 2,047,354                | 2,040,294                | 1,884,458                   | 1,550,798        | 1,387,961        | 1,601,303        | 1,563,340        | 119,165                            | 6.32%                             | 43,731                             | 2.18%                             | (7,060)                            | (0.34%)                           |
| Staff Development                       | 90,500                   | 90,500                   | 120,500                  | 496,500                     | 55,986           | 56,392           | 55,374           | 60,971           | (406,000)                          | (81.77%)                          | 0                                  | 0.00%                             | 30,000                             | 33.15%                            |
| Employee Safety                         | 76,900                   | 76,900                   | 76,900                   | 89,400                      | 18,398           | 63,402           | 58,767           | 71,420           | (12,500)                           | (13.98%)                          | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Union Bargaining Matters                | 0                        | 0                        | 0                        | 0                           | (22,762)         | 18,968           | (5,399)          | 0                | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Team STC 1.0                            | 12,000                   | 14,000                   | 16,000                   | 7,500                       | 4,877            | 1,020            | 365              | 1,020            | 4,500                              | 60.00%                            | 2,000                              | 16.67%                            | 2,000                              | 14.29%                            |
| Corporate IT Infrastructure             | 2,480,400                | 3,058,400                | 3,101,400                | 2,324,511                   | 2,072,863        | 1,916,371        | 1,771,018        | 1,833,682        | 155,889                            | 6.71%                             | 578,000                            | 23.30%                            | 43,000                             | 1.41%                             |
| <b>Total Corporate Support Services</b> | <b>7,701,500</b>         | <b>8,538,995</b>         | <b>8,796,358</b>         | <b>7,546,088</b>            | <b>6,068,784</b> | <b>5,955,499</b> | <b>6,051,324</b> | <b>5,828,897</b> | <b>155,412</b>                     | <b>2.06%</b>                      | <b>837,495</b>                     | <b>10.87%</b>                     | <b>257,363</b>                     | <b>3.01%</b>                      |



## 2024 - 2026 Significant Changes Explanations

### Corporate Support Services

#### 1. Technology Centre

- 2023 vs 2024 increase \$197,000
  - \$50,000 increase in wages related to compensation adjustment associated with IT restructuring project and addition of Database Analyst position in 2024. Position accommodated through internal reallocation & adjustment of existing full-time position.
  - \$145,000 annual rate increase in wages & benefits, as well as benefits related to Database Analyst.
- 2024 vs 2025 increase \$174,000
  - \$123,000 increase in wages related to IT restructuring project and addition of Collaboration Developer position in 2025.
  - \$52,000 annual rate increases in wages & benefits, as well as benefits related to Collaboration Developer.
- 2025 vs 2026 increase \$164,000
  - \$107,000 increase in wages related to IT restructuring project and addition of QA/Trainer position in 2026.
  - \$60,000 annual rate increase in wages & benefits, as well as benefits related to QA/Trainer.

#### 2. Telecommunications

- 2023 vs 2024 increase \$71,000
  - \$60,000 increase in telephone costs for implementation of city-wide cloud-based phones as well as upkeep of existing Bell lines.
  - \$11,000 increase for long distance phone charges based on forecasted citywide usage.

#### 3. Human Resources

- 2023 vs 2024 increase \$119,000
  - \$142,000 increase for project to modernize talent acquisition strategy and processes. Partially funded (\$100,000) by Tax Rate Stabilization Reserve (TRSR).
  - \$73,000 annual rate increase in wages & benefits.

#### 4. Staff Development

- 2023 vs 2024 decrease \$406,000
  - Decrease in corporate training support and initiatives; portion funded by Tax Rate Stabilization Reserve (\$125,000) to evolve as a culture of leadership, innovation, and service excellence.

## 5. Corporate IT Infrastructure

- 2023 vs 2024 increase \$156,000
  - \$100,000 increase for replacement of various citywide IT equipment including laptops and PCs.
  - \$37,000 increase due to impact of reserve funding for one-time 2023 project to update TMS/eMuseum software.
  - \$35,000 increase for Microsoft licensing based on number of users citywide.
  - \$10,000 increase for annual E-Permitting licensing.
  - Decrease of \$47,000 in external database consulting costs due to adding new staffing resource for this function.
  
- 2024 vs 2025 increase \$578,000
  - \$516,000 increase related to forecasted application maintenance costs associated with implementation of new ARMS and CRM software.
  - \$20,000 increase for GTechna annual fees related to non-parking AMPS ticketing.
  - \$15,000 increase for cyber security penetration testing.
  - \$10,000 increase for various software licensing.



|  | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals  | 2021<br>Actuals  | 2020<br>Actuals  | 2019<br>Actuals  | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|--|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Financial Management Services              |                          |                          |                          |                             |                  |                  |                  |                  |                                    |                                   |                                    |                                   |                                    |                                   |
| Capital/Revenue                            | 3,598,050                | 3,957,090                | 4,888,950                | 3,624,000                   | 1,149,000        | 1,000,000        | 1,751,000        | 1,553,000        | (25,950)                           | (0.72%)                           | 359,040                            | 9.98%                             | 931,860                            | 23.55%                            |
| <b>Total Financial Management Services</b> | <b>3,598,050</b>         | <b>3,957,090</b>         | <b>4,888,950</b>         | <b>3,624,000</b>            | <b>1,149,000</b> | <b>1,000,000</b> | <b>1,751,000</b> | <b>1,553,000</b> | <b>(25,950)</b>                    | <b>(0.72%)</b>                    | <b>359,040</b>                     | <b>9.98%</b>                      | <b>931,860</b>                     | <b>23.55%</b>                     |

**CONTRIBUTION TO TAX-SUPPORTED CAPITAL PROJECTS**

790.100 **CAPITAL BUDGET**

**Required 2024-26 Capital Contribution from Revenue**

Capital out of revenue is the portion of the project cost that is funded from the operating budget. This Council supported strategy, sets the contribution rate at 10% of the tax supported project costs not funded from other identified sources. The capital out of revenue contribution approximates one years' worth of debenture costs of the project. For 2024 the capital out of revenue contribution percentage for tax supported projects has been set at 7.5% to provide relief to the operating budget as part of the COVID 19 Financial Recovery Plan as we gradually increase COOR to align back to the debt management strategy. In 2025 it is set at 8.0% and in 2026 at 8.5%.

|                                      |   | 2024              | 2025              | 2026              | 2024             | 2025             | 2026             |
|--------------------------------------|---|-------------------|-------------------|-------------------|------------------|------------------|------------------|
|                                      |   | CAPITAL           | CAPITAL           | CAPITAL           | OPERATING        | OPERATING        | OPERATING        |
| SCH                                  |   | BUDGET            | BUDGET            | BUDGET            | BUDGET           | BUDGET           | BUDGET           |
| B                                    | ROADS   | 12,749,800        | 12,127,325        | 9,431,447         | 631,000          | 616,770          | 425,880          |
| C                                    | SIDEWALKS, WALKWAYS AND MULTI-USE PATHWAYS            | 3,452,663         | 3,786,338         | 2,186,989         | 217,010          | 247,200          | 143,920          |
| D                                    | STORM SEWER COLLECTION SYSTEM                         | 3,815,100         | 6,452,552         | 4,762,999         | 277,010          | 466,320          | 375,210          |
| H                                    | BRIDGES AND MAJOR CULVERTS                            | 1,700,000         | 1,716,750         | 82,688            | 127,500          | 137,340          | -                |
| I                                    | NATURAL ASSETS  | 2,176,000         | 5,500,600         | 3,051,436         | 127,200          | 221,760          | 224,820          |
| J                                    | COMMUNITY, RECREATION AND CULTURE SERVICES            | 2,885,000         | 5,341,000         | 16,053,000        | 141,990          | 246,260          | 1,149,430        |
| L                                    | BUILDING AND FACILITIES (INCLUDING ACCESSIBILITY)     | 11,778,000        | 7,962,000         | 9,645,000         | 810,770          | 328,960          | 712,740          |
| N                                    | FIRE SERVICES   | 6,039,230         | 7,692,000         | 4,766,300         | 445,220          | 382,000          | 318,950          |
| O                                    | FLEET SERVICES  | 3,840,000         | 3,199,000         | 3,680,000         | -                | 24,800           | 85,000           |
| P                                    | CORPORATE INFRASTRUCTURE                              | 3,140,000         | 3,834,000         | 1,960,000         | 220,350          | 285,680          | 153,000          |
| <b>TOTAL</b>                         |   | <b>51,575,793</b> | <b>57,611,565</b> | <b>55,619,859</b> | <b>2,998,050</b> | <b>2,957,090</b> | <b>3,588,950</b> |
| 790.101                              | ANNUAL DEVELOPMENT CHARGE GRANT AND EXEMPTION FUNDING |                   |                   |                   | 600,000          | 1,000,000        | 1,300,000        |
| <b>TOTAL CONTRIBUTION TO CAPITAL</b> |   |                   |                   |                   | <b>3,598,050</b> | <b>3,957,090</b> | <b>4,888,950</b> |

| SCH             | RECONCILIATION TO CAPITAL PROJECT FUNDING (SCHEDULE W) |                   |                   |                   |                  |                   |                   |
|-----------------|--|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| R               | AIRPORT  | -                 | -                 | -                 |                  |                   |                   |
| N               | PARKING SERVICES                                       | 425,000           | -                 | 485,000           | 31,880           |                   | 41,230            |
| E               | SANITARY   | 9,406,866         | 8,809,270         | 9,596,782         | 2,742,150        | 2,414,140         | 2,778,080         |
| F               | POLLUTION  | 1,000,000         | 1,000,000         | 1,000,000         | 500,000          | 500,000           | 500,000           |
| G               | WATERMAIN  | 13,761,001        | 15,520,004        | 16,940,424        | 3,712,930        | 5,406,020         | 6,348,950         |
| <b>SUBTOTAL</b> |  | <b>24,592,867</b> | <b>25,329,274</b> | <b>28,022,206</b> | <b>6,986,960</b> | <b>8,320,160</b>  | <b>9,668,260</b>  |
| <b>TOTAL</b>    |  | <b>76,168,660</b> | <b>82,940,839</b> | <b>83,642,065</b> | <b>9,985,010</b> | <b>11,277,250</b> | <b>13,257,210</b> |



|   | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals   | 2021<br>Actuals   | 2020<br>Actuals   | 2019<br>Actuals   | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| <b>Debt Repayment</b>                   |                          |                          |                          |                             |                   |                   |                   |                   |                                    |                                   |                                    |                                   |                                    |                                   |
| Information Debt Costs                  | 373,604                  | 169,118                  | 44,680                   | 374,100                     | 458,643           | 453,738           | 331,462           | 330,689           | (496)                              | (0.13%)                           | (204,486)                          | (54.73%)                          | (124,438)                          | (73.58%)                          |
| City Hall Debt Costs                    | 201,067                  | 140,678                  | 81,441                   | 288,052                     | 387,555           | 344,305           | 343,060           | 345,451           | (86,985)                           | (30.20%)                          | (60,389)                           | (30.03%)                          | (59,237)                           | (42.11%)                          |
| LSSC Debt Costs                         | 257,714                  | 257,498                  | 257,274                  | 492,614                     | 949,945           | 953,272           | 1,218,091         | 1,346,071         | (234,900)                          | (47.68%)                          | (216)                              | (0.08%)                           | (224)                              | (0.09%)                           |
| Court House Debt Costs                  | 10,400                   | 10,386                   | 10,372                   | 10,416                      | 10,420            | 10,429            | 10,439            | 10,395            | (16)                               | (0.15%)                           | (14)                               | (0.13%)                           | (14)                               | (0.13%)                           |
| Centennial Library Plaza Debt Costs     | 81,278                   | 81,230                   | 0                        | 81,357                      | 81,482            | 81,502            | 81,613            | 81,712            | (79)                               | (0.10%)                           | (48)                               | (0.06%)                           | (81,230)                           | (100.00%)                         |
| Fire Debt Costs                         | 632,208                  | 631,760                  | 470,625                  | 981,586                     | 982,061           | 857,440           | 852,488           | 570,153           | (349,378)                          | (35.59%)                          | (448)                              | (0.07%)                           | (161,135)                          | (25.51%)                          |
| Shoreline Protection Debt Costs         | 517,483                  | 516,773                  | 535,893                  | 517,910                     | 488,700           | 190,942           | 8,198             | 0                 | (427)                              | (0.08%)                           | (710)                              | (0.14%)                           | 19,120                             | 3.70%                             |
| Sidewalk Debt Costs                     | 430,243                  | 391,319                  | 353,956                  | 435,499                     | 345,022           | 298,129           | 302,077           | 286,144           | (5,256)                            | (1.21%)                           | (38,924)                           | (9.05%)                           | (37,363)                           | (9.55%)                           |
| Roadway Debt Costs                      | 4,262,491                | 3,889,335                | 3,654,436                | 4,496,632                   | 4,218,202         | 4,152,244         | 3,697,932         | 3,203,726         | (234,141)                          | (5.21%)                           | (373,156)                          | (8.75%)                           | (234,899)                          | (6.04%)                           |
| Storm Sewer Debt Costs                  | 1,526,905                | 1,353,768                | 1,102,749                | 1,629,304                   | 1,877,307         | 1,815,939         | 1,669,126         | 1,725,751         | (102,399)                          | (6.28%)                           | (173,137)                          | (11.34%)                          | (251,019)                          | (18.54%)                          |
| Cemetery Debt Costs                     | 399,570                  | 399,168                  | 198,345                  | 400,045                     | 400,466           | 400,639           | 401,129           | 401,860           | (475)                              | (0.12%)                           | (402)                              | (0.10%)                           | (200,823)                          | (50.31%)                          |
| Assistance to Aged Debt Costs           | 92,205                   | 92,149                   | 0                        | 92,294                      | 92,426            | 92,447            | 92,574            | 92,670            | (89)                               | (0.10%)                           | (56)                               | (0.06%)                           | (92,149)                           | (100.00%)                         |
| Pools Debt Costs                        | 56,000                   | 55,964                   | 55,924                   | 56,022                      | 56,249            | 56,265            | 56,255            | 58,720            | (22)                               | (0.04%)                           | (36)                               | (0.06%)                           | (40)                               | (0.07%)                           |
| Arenas Debt Costs                       | 110,631                  | 110,584                  | 110,520                  | 110,697                     | 110,662           | 110,685           | 146,198           | 183,440           | (66)                               | (0.06%)                           | (47)                               | (0.04%)                           | (64)                               | (0.06%)                           |
| Merritton Arena Debt Costs              | 222,262                  | 221,996                  | 217,862                  | 222,746                     | 43,100            | 15,092            | 5,510             | 5,036             | (484)                              | (0.22%)                           | (266)                              | (0.12%)                           | (4,134)                            | (1.86%)                           |
| Seymour Hannah Debt Costs               | 1,976,942                | 1,158,642                | 1,149,922                | 1,978,440                   | 1,977,195         | 1,961,438         | 1,936,798         | 1,939,119         | (1,498)                            | (0.08%)                           | (818,300)                          | (41.39%)                          | (8,720)                            | (0.75%)                           |
| Meridian Centre Debt Costs              | 1,497,778                | 1,497,351                | 1,501,001                | 1,498,214                   | 1,488,629         | 1,487,442         | 1,452,919         | 1,453,957         | (436)                              | (0.03%)                           | (427)                              | (0.03%)                           | 3,650                              | 0.24%                             |
| Parks Debt Costs                        | 953,009                  | 924,568                  | 809,490                  | 957,093                     | 856,805           | 812,749           | 729,392           | 804,292           | (4,084)                            | (0.43%)                           | (28,441)                           | (2.98%)                           | (115,078)                          | (12.45%)                          |
| Kiwanis Turf Field Debt Costs           | 0                        | 0                        | 0                        | 0                           | 207,200           | 207,380           | 207,394           | 208,023           | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Happy Rolph's Debt Costs                | 76,059                   | 75,971                   | 75,920                   | 76,095                      | 88,720            | 59,759            | 58,083            | 61,958            | (36)                               | (0.05%)                           | (88)                               | (0.12%)                           | (51)                               | (0.07%)                           |
| Kiwanis Aquatic Debt Costs              | 844,792                  | 844,639                  | 844,475                  | 844,949                     | 845,087           | 845,220           | 845,274           | 827,369           | (157)                              | (0.02%)                           | (153)                              | (0.02%)                           | (164)                              | (0.02%)                           |
| Russell Ave Community Centre Debt       | 55,238                   | 55,221                   | 45,729                   | 55,278                      | 55,304            | 55,309            | 55,155            | 9,535             | (40)                               | (0.07%)                           | (17)                               | (0.03%)                           | (9,492)                            | (17.19%)                          |
| Garden City Golf Debt Costs             | 0                        | 0                        | 0                        | 0                           | 76,838            | 76,819            | 76,824            | 76,876            | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Merritton Community Centre Debt         | 88,626                   | 88,503                   | 89,006                   | 88,752                      | 88,793            | 88,859            | 83,709            | 116,232           | (126)                              | (0.14%)                           | (123)                              | (0.14%)                           | 503                                | 0.57%                             |
| Other Cultural Debt Costs               | 29,707                   | 29,686                   | 29,663                   | 39,830                      | 40,134            | 40,240            | 40,373            | 40,599            | (10,123)                           | (25.42%)                          | (21)                               | (0.07%)                           | (23)                               | (0.08%)                           |
| Morningstar Mill Debt Costs             | 8,808                    | 8,802                    | 0                        | 18,705                      | 18,862            | 18,983            | 19,092            | 19,129            | (9,897)                            | (52.91%)                          | (6)                                | (0.07%)                           | (8,802)                            | (100.00%)                         |
| Market Square Debt Costs                | 20,781                   | 20,752                   | 20,724                   | 20,812                      | 20,822            | 20,838            | 20,858            | 20,920            | (31)                               | (0.15%)                           | (29)                               | (0.14%)                           | (28)                               | (0.13%)                           |
| Bill Burgoyne Debt Costs                | 192,476                  | 192,274                  | 174,652                  | 192,625                     | 192,987           | 55,149            | 1,587             | 0                 | (149)                              | (0.08%)                           | (202)                              | (0.10%)                           | (17,622)                           | (9.17%)                           |
| Port Weller Community Centre Debt Costs | 50,705                   | 50,677                   | 56,325                   | 50,748                      | 50,759            | 50,776            | 2,395             | 0                 | (43)                               | (0.08%)                           | (28)                               | (0.06%)                           | 5,648                              | 11.15%                            |
| Niagara District Airport Debt Costs     | 59,125                   | 59,110                   | 59,083                   | 59,164                      | 59,173            | 59,177            | 1,043             | 62,448            | (39)                               | (0.07%)                           | (15)                               | (0.03%)                           | (27)                               | (0.05%)                           |
| 85 Church St Debt Costs                 | 109,127                  | 108,992                  | 108,866                  | 109,376                     | 14,754            | 0                 | 0                 | 0                 | (249)                              | (0.23%)                           | (135)                              | (0.12%)                           | (126)                              | (0.12%)                           |
| Canada Summer Games Debt Costs          | 142,342                  | 142,166                  | 142,001                  | 142,666                     | 19,245            | 0                 | 0                 | 0                 | (324)                              | (0.23%)                           | (176)                              | (0.12%)                           | (165)                              | (0.12%)                           |
| Debt Place Holder                       | 0                        | 1,242,942                | 2,321,082                | 0                           | 0                 | 0                 | 0                 | 0                 | 0                                  | 0.00%                             | 1,242,942                          | 0.00%                             | 1,078,140                          | 86.74%                            |
| <b>Total Debt Repayment</b>             | <b>15,279,576</b>        | <b>14,822,022</b>        | <b>14,522,016</b>        | <b>16,322,021</b>           | <b>16,603,547</b> | <b>15,673,206</b> | <b>14,747,048</b> | <b>14,282,275</b> | <b>(1,042,445)</b>                 | <b>(6.39%)</b>                    | <b>(457,554)</b>                   | <b>(2.99%)</b>                    | <b>(300,006)</b>                   | <b>(2.02%)</b>                    |

|                               |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
|-------------------------------|-------------------|-------------------|-------------------|--|--|--|--|--|--|--|--|--|--|--|
| Library                       | 125,840           | 125,817           | 125,794           |  |  |  |  |  |  |  |  |  |  |  |
| Parking                       | 1,135,208         | 1,134,963         | 1,138,228         |  |  |  |  |  |  |  |  |  |  |  |
| Water                         | 297,675           | 270,263           | 276,147           |  |  |  |  |  |  |  |  |  |  |  |
| Wastewater                    | 702,609           | 682,592           | 686,836           |  |  |  |  |  |  |  |  |  |  |  |
| Less: Placeholder             |                   | (1,242,942)       | (2,321,082)       |  |  |  |  |  |  |  |  |  |  |  |
| <b>Total</b>                  | <b>17,540,908</b> | <b>15,792,715</b> | <b>14,427,938</b> |  |  |  |  |  |  |  |  |  |  |  |
| Less: Seymour Hannah Loan     | 796,036           | 796,036           | 785,657           |  |  |  |  |  |  |  |  |  |  |  |
| <b>Total</b>                  | <b>16,744,872</b> | <b>14,996,679</b> | <b>13,642,281</b> |  |  |  |  |  |  |  |  |  |  |  |
| 2024-26 Debt Service Estimate | 16,744,875        | 14,996,676        | 13,642,282        |  |  |  |  |  |  |  |  |  |  |  |
| Variance                      | (3)               | 3                 | (1)               |  |  |  |  |  |  |  |  |  |  |  |

## Outside Boards & Commissions

### Overview

- FirstOntario Performing Arts Centre
- St. Catharines Public Library
- Niagara District Airport



**City of St. Catharines**

**2024-2026 Operating Budget**

| <u>Acct.</u>                                  | <u>Description</u>                  | <u>Year 1<br/>2024<br/>Budget</u> | <u>Year 2<br/>2025<br/>Budget</u> | <u>Year 3<br/>2026<br/>Budget</u> | <u>Base Year<br/>2023<br/>Budget</u> | <u>2022<br/>Actuals</u> | <u>2021<br/>Actuals</u> | <u>% Change<br/>2024 Budget</u> | <u>% Change<br/>2025 Budget</u> | <u>% Change<br/>2026 Budget</u> |
|---|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-------------------------|-------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b><u>OUTSIDE BOARDS AND COMMISSIONS*</u></b> |                                     |                                   |                                   |                                   |                                      |                         |                         |                                 |                                 |                                 |
| 770   | FirstOntario Performance Art Centre | \$ 1,990,725                      | \$ 2,065,719                      | \$ 2,114,379                      | \$ 1,840,076                         | \$ 1,641,483            | \$ 1,670,822            | 8.19%                           | 3.77%                           | 2.36%                           |
| 753   | St Catharines Public Library        | 6,641,583                         | 7,010,502                         | 7,397,958                         | 6,204,214                            | 5,876,428               | 5,677,708               | 7.05%                           | 5.55%                           | 5.53%                           |
|   |                                     | 6,641,583                         | 7,010,502                         | 7,397,958                         | 6,204,214                            | 5,876,428               | 5,677,708               | 7.05%                           | 5.55%                           | 5.53%                           |
| 781   | St Catharines Transit Commission    | 120,000                           | 120,000                           | 120,000                           | 525,000                              | 11,779,575              | 11,970,876              | -77.14%                         | 0.00%                           | 0.00%                           |
|   | Transit Commission                  |                                   |                                   |                                   |                                      |                         |                         |                                 |                                 |                                 |
|   | Para Transit                        |                                   |                                   |                                   | -                                    | 1,522,000               | 1,583,770               | 0.00%                           | 0.00%                           | 0.00%                           |
|   | Debt principal and interest         |                                   |                                   |                                   | -                                    | 186,862                 | 81,949                  | 0.00%                           | 0.00%                           | 0.00%                           |
|   |                                     | 120,000                           | 120,000                           | 120,000                           | 525,000                              | 13,488,437              | 13,636,595              | -77.14%                         | 0.00%                           | 0.00%                           |
| 727   | Niagara District Airport**          | 540,525                           | 549,035                           | 557,799                           | 463,879                              | 447,134                 | 441,673                 | 16.52%                          | 1.57%                           | 1.60%                           |
| <b>TOTAL ABC's</b>                            |                                     | <b>9,292,833</b>                  | <b>9,745,256</b>                  | <b>10,190,136</b>                 | <b>9,033,169</b>                     | <b>21,453,482</b>       | <b>21,426,798</b>       | <b>2.87%</b>                    | <b>4.87%</b>                    | <b>4.57%</b>                    |

\* ABC's budget summary is based on budget presented to Council on November 1, 2023

\*\* Niagara District Airport only submitted 2024 budget request - 2025 and 2026 are forecasted by City staff.

Niagara District Airport 2024 budget (total \$693,557) includes a capital item for plow truck replacement \$153,032 which is funded by City's Infrastructure Levy Reserve.





|                              | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals  | 2021<br>Actuals  | 2020<br>Actuals  | 2019<br>Actuals  | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Performing Arts              |                          |                          |                          |                             |                  |                  |                  |                  |                                    |                                   |                                    |                                   |                                    |                                   |
| Performing Arts              | 89,750                   | 98,210                   | 107,520                  | 80,100                      | (3,355)          | 62,965           | 60,244           | 3,624,360        | 9,650                              | 12.05%                            | 8,460                              | 9.43%                             | 9,310                              | 9.48%                             |
| PAC Operating Grant          | 1,900,975                | 1,967,509                | 2,006,859                | 1,759,976                   | 1,644,838        | 1,607,857        | 1,592,856        | 0                | 140,999                            | 8.01%                             | 66,534                             | 3.50%                             | 39,350                             | 2.00%                             |
| <b>Total Performing Arts</b> | <b>1,990,725</b>         | <b>2,065,719</b>         | <b>2,114,379</b>         | <b>1,840,076</b>            | <b>1,641,483</b> | <b>1,670,822</b> | <b>1,653,100</b> | <b>3,624,360</b> | <b>150,649</b>                     | <b>8.19%</b>                      | <b>74,994</b>                      | <b>3.77%</b>                      | <b>48,660</b>                      | <b>2.36%</b>                      |

## Appendix B. 3-Year Budget Summary

|   | 2022 Year End<br>Actuals | 2023 Budget            | 2023 June<br>Forecast  | 2024 Proposed<br>Budget | 2025 Proposed<br>Budget | 2026 Proposed<br>Budget |
|---|--------------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|
| <b>Revenue</b>                            |                          |                        |                        |                         |                         |                         |
| Total Earned Revenue                      | \$ 1,987,407.20          | \$ 2,512,103.59        | \$ 2,445,142.31        | \$ 2,992,410.82         | \$ 2,866,145.84         | \$ 3,141,813.19         |
| Total Government Investment               | \$ 624,144.29            | \$ 152,000.00          | \$ 268,208.90          | \$ 52,000.00            | \$ 180,000.00           | \$ 52,000.00            |
| Total Municipal Investment                | \$ 1,598,262.71          | \$ 1,759,976.35        | \$ 1,759,976.35        | \$ 1,900,975.17         | \$ 1,967,509.30         | \$ 2,006,859.49         |
| Total Fund development                    | \$ 198,831.13            | \$ 488,800.00          | \$ 383,685.75          | \$ 562,530.00           | \$ 588,030.00           | \$ 621,592.15           |
| Total Contributions & Other               | \$ 995,465.16            | \$ 883,261.11          | \$ 952,341.72          | \$ 939,921.81           | \$ 969,607.36           | \$ 991,722.01           |
| Total Cultural Capital Improvement Fund   | \$ 126,474.00            | \$ 170,000.00          | \$ 170,000.00          | \$ 185,000.00           | \$ 180,000.00           | \$ 185,000.00           |
| <b>Total Revenue</b>                      | <b>\$ 5,530,584.49</b>   | <b>\$ 5,966,141.05</b> | <b>\$ 5,979,355.03</b> | <b>\$ 6,632,837.80</b>  | <b>\$ 6,751,292.50</b>  | <b>\$ 6,998,986.83</b>  |
| <b>Expenses</b>                           |                          |                        |                        |                         |                         |                         |
| Total Programming, Production and Rentals | \$ 2,666,845.16          | \$ 3,126,789.76        | \$ 2,937,178.65        | \$ 3,506,785.47         | \$ 3,525,404.76         | \$ 3,668,209.08         |
| Total Marketing & Box Office              | \$ 591,291.48            | \$ 561,805.00          | \$ 615,495.35          | \$ 586,970.00           | \$ 593,035.40           | \$ 596,182.71           |
| Total Building Operations                 | \$ 428,027.72            | \$ 410,438.84          | \$ 456,556.34          | \$ 418,000.00           | \$ 435,017.50           | \$ 443,188.62           |
| Total Fund development                    | \$ 29,740.53             | \$ 137,650.00          | \$ 55,965.00           | \$ 74,065.00            | \$ 76,841.50            | \$ 79,895.65            |
| Total Administration                      | \$ 1,262,774.70          | \$ 1,314,988.90        | \$ 1,457,227.22        | \$ 1,611,322.33         | \$ 1,676,227.68         | \$ 1,741,759.82         |
| Total Office                              | \$ 113,116.81            | \$ 107,976.75          | \$ 129,201.25          | \$ 115,200.00           | \$ 122,244.00           | \$ 124,094.28           |
| Total Finance & Other                     | \$ 128,841.31            | \$ 136,491.79          | \$ 140,869.17          | \$ 135,495.00           | \$ 142,521.65           | \$ 160,656.67           |
| Total Cultural Capital Improvement Fund   | \$ 126,474.00            | \$ 170,000.00          | \$ 170,000.00          | \$ 185,000.00           | \$ 180,000.00           | \$ 185,000.00           |
| <b>Total Expenses</b>                     | <b>\$ 5,347,111.71</b>   | <b>\$ 5,966,141.05</b> | <b>\$ 5,962,492.99</b> | <b>\$ 6,632,837.80</b>  | <b>\$ 6,751,292.50</b>  | <b>\$ 6,998,986.82</b>  |
| <b>Net Surplus (Deficit)</b>              | <b>\$ 183,472.78</b>     | <b>\$ 0.00</b>         | <b>\$ 16,862.04</b>    | <b>\$ (0.00)</b>        | <b>\$ 0.00</b>          | <b>\$ 0.00</b>          |
| <b>Sustainability Reserve Draw</b>        | \$ -                     | \$ -                   | \$ 43,000.00           | \$ 60,000.00            | \$ -                    | \$ -                    |

\* The 2026 Budget extends beyond the current Brock Agreement (due to expire November 2025).



|                            | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals  | 2021<br>Actuals  | 2020<br>Actuals  | 2019<br>Actuals  | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|----------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Library Board              |                          |                          |                          |                             |                  |                  |                  |                  |                                    |                                   |                                    |                                   |                                    |                                   |
| Library Board              | 6,641,583                | 7,010,502                | 7,397,958                | 6,204,214                   | 5,876,428        | 5,677,708        | 5,677,708        | 5,512,338        | 437,369                            | 7.05%                             | 368,919                            | 5.55%                             | 387,456                            | 5.53%                             |
| <b>Total Library Board</b> | <b>6,641,583</b>         | <b>7,010,502</b>         | <b>7,397,958</b>         | <b>6,204,214</b>            | <b>5,876,428</b> | <b>5,677,708</b> | <b>5,677,708</b> | <b>5,512,338</b> | <b>437,369</b>                     | <b>7.05%</b>                      | <b>368,919</b>                     | <b>5.55%</b>                      | <b>387,456</b>                     | <b>5.53%</b>                      |

## 2024 to 2026 Operating Budget

|                           | 2024 Budget        |              | 2025 Budget        |              | 2026 Budget        |              |
|---------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
|                           | \$                 | % Increase   | \$                 | % Increase   | \$                 | % Increase   |
| <b>Revenue:</b>           |                    |              |                    |              |                    |              |
| City Contribution         | \$6,641,583        | 7.05%        | \$7,010,502        | 5.55%        | \$7,397,958        | 5.53%        |
| Provincial Grant          | 228,600            | 0.00%        | 228,600            | 0.00%        | 228,600            | 0.00%        |
| Other Revenue             | 104,555            | 11.23%       | 94,555             | -9.56%       | 84,555             | -10.58%      |
| Transfer from Reserve     | 40,000             | 100.00%      | -                  | -100.00%     | -                  | 0.00%        |
| <b>Total Revenue</b>      | <b>\$7,014,738</b> | <b>7.48%</b> | <b>\$7,333,657</b> | <b>4.55%</b> | <b>\$7,711,113</b> | <b>5.15%</b> |
| <b>Expenditures:</b>      |                    |              |                    |              |                    |              |
| Salaries and Benefits     | \$5,087,288        | 10.27%       | \$5,388,086        | 5.91%        | \$5,604,197        | 4.01%        |
| Library Materials         | 770,000            | -3.75%       | 796,952            | 3.50%        | 820,858            | 3.00%        |
| Occupancy Costs           | 553,080            | -1.35%       | 565,909            | 2.32%        | 579,327            | 2.37%        |
| Supplies & Services       | 464,927            | 10.45%       | 439,645            | -5.44%       | 451,115            | 2.61%        |
| Operating Capital         | 139,443            | 6.00%        | 143,065            | 2.60%        | 255,616            | 78.67%       |
| <b>Total Expenditures</b> | <b>\$7,014,738</b> | <b>7.48%</b> | <b>\$7,333,657</b> | <b>4.55%</b> | <b>\$7,711,113</b> | <b>5.15%</b> |



|                                       | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals | 2021<br>Actuals | 2020<br>Actuals | 2019<br>Actuals | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---------------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Niagara District Airport              |                          |                          |                          |                             |                 |                 |                 |                 |                                    |                                   |                                    |                                   |                                    |                                   |
| Niagara District Airport              | 540,525                  | 549,035                  | 557,799                  | 463,879                     | 447,134         | 441,673         | 430,103         | 0               | 76,646                             | 16.52%                            | 8,510                              | 1.57%                             | 8,764                              | 1.60%                             |
| <b>Total Niagara District Airport</b> | <b>540,525</b>           | <b>549,035</b>           | <b>557,799</b>           | <b>463,879</b>              | <b>447,134</b>  | <b>441,673</b>  | <b>430,103</b>  | <b>0</b>        | <b>76,646</b>                      | <b>16.52%</b>                     | <b>8,510</b>                       | <b>1.57%</b>                      | <b>8,764</b>                       | <b>1.60%</b>                      |

**For plow in 2024 - fund it with Infr. Levy Reserve (transfer from reserve) in 2024**

|                       | 2024           | 2025           | 2026           | 2023           | 2023-2024 Increase |               |
|-----------------------|----------------|----------------|----------------|----------------|--------------------|---------------|
| Optg                  | 283,650        | 292,160        | 300,924        | 275,322        | 8,328              | 3.02%         |
| Cap                   | 409,907        | 256,875        | 256,875        | 188,557        | 221,350            | 117.39%       |
| Transfer from Reserve | (153,032)      |                |                |                |                    |               |
|                       | <b>540,525</b> | <b>549,035</b> | <b>557,799</b> | <b>463,879</b> | <b>76,646</b>      | <b>16.52%</b> |



|                                 | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2022<br>Actuals   | 2021<br>Actuals   | 2020<br>Actuals   | 2019<br>Actuals   | \$ Change<br>2023 - 2024<br>Budget | % Change<br>2023 - 2024<br>Budget | \$ Change<br>2024 - 2025<br>Budget | % Change<br>2024 - 2025<br>Budget | \$ Change<br>2025 - 2026<br>Budget | % Change<br>2025 - 2026<br>Budget |
|---------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| Transit Commission              |                          |                          |                          |                             |                   |                   |                   |                   |                                    |                                   |                                    |                                   |                                    |                                   |
| Transit Commission              | 0                        | 0                        | 0                        | 525,000                     | 13,369,019        | 13,554,646        | 11,304,785        | 12,702,011        | (525,000)                          | (100.00%)                         | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Transit Capital Items           | 0                        | 0                        | 0                        | 0                           | 186,862           | 81,949            | 90,745            | 51,254            | 0                                  | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| Transit Transition to NRTC      | 120,000                  | 120,000                  | 120,000                  | 0                           | (67,444)          | 0                 | 0                 | 0                 | 120,000                            | 0.00%                             | 0                                  | 0.00%                             | 0                                  | 0.00%                             |
| <b>Total Transit Commission</b> | <b>120,000</b>           | <b>120,000</b>           | <b>120,000</b>           | <b>525,000</b>              | <b>13,488,437</b> | <b>13,636,595</b> | <b>11,395,530</b> | <b>12,753,265</b> | <b>(405,000)</b>                   | <b>(77.14%)</b>                   | <b>0</b>                           | <b>0.00%</b>                      | <b>0</b>                           | <b>0.00%</b>                      |



## Parking

### Overview of Parking

- Parking Meters
- Parking Violations
- Off Street Parking
- Ontario Street Garage
- Carlisle Street Garage
- Beach Parking
- Parking Capital Assets  
Renewal and  
Maintenance



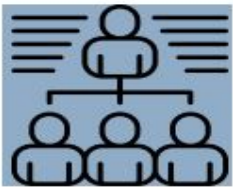
**Parking Budget Summary**

|  | Year 1<br>2024<br>Budget | Year 2<br>2025<br>Budget | Year 3<br>2026<br>Budget | Base Year<br>2023<br>Budget | 2023<br>Forecast | 2022<br>Actual   | 2021<br>Actual   | \$ Change<br>2024 Budget | % Change<br>2024 Budget | \$ Change<br>2025 Budget | % Change<br>2025 Budget | \$ Change<br>2026 Budget | % Change<br>2026 Budget |
|--|--------------------------|--------------------------|--------------------------|-----------------------------|------------------|------------------|------------------|--------------------------|-------------------------|--------------------------|-------------------------|--------------------------|-------------------------|
| <b>RESERVE OPEN BALANCE</b>  | 851,858                  | 555,109                  | 365,842                  | 1,201,663                   | 1,201,663        | 981,782          | 1,048,576        |                          |                         |                          |                         |                          |                         |
| <b>EXPENDITURE</b>   |                          |                          |                          |                             |                  |                  |                  |                          |                         |                          |                         |                          |                         |
| 320.105 Meters   | 259,235                  | 263,382                  | 269,007                  | 246,255                     | 251,464          | (66,068)         | 231,132          | 12,980                   | 5.27%                   | 4,147                    | 1.57%                   | 5,625                    | 2.09%                   |
| 320.110 Parking Violations   | 819,676                  | 843,569                  | 861,378                  | 1,153,596                   | 866,139          | 696,151          | 689,369          | (333,920)                | -28.95%                 | 23,893                   | 2.83%                   | 17,809                   | 2.07%                   |
| 320.115 Off Street Parking   | 403,777                  | 424,954                  | 434,915                  | 357,352                     | 368,696          | 335,112          | 233,598          | 46,425                   | 12.99%                  | 21,177                   | 4.98%                   | 9,961                    | 2.29%                   |
| 320.120 Ontario Street Garage  | 846,734                  | 839,883                  | 904,399                  | 509,686                     | 511,398          | 375,420          | 478,297          | 337,048                  | 66.13%                  | (6,851)                  | -0.82%                  | 64,516                   | 7.13%                   |
| 320.125 Carlisle St Garage   | 732,868                  | 721,666                  | 751,305                  | 628,591                     | 580,573          | 498,235          | 507,436          | 104,277                  | 16.59%                  | (11,202)                 | -1.55%                  | 29,639                   | 3.95%                   |
| 320.130 Beaches  | 40,000                   | 40,750                   | 41,500                   | 36,000                      | 45,917           | 45,387           | -                | 4,000                    | 0.00%                   | 750                      | 1.84%                   | 750                      | 1.81%                   |
| 320.140 Contribution to Capital                                      | 31,888                   | -                        | 41,230                   | 53,000                      | 53,000           | -                | -                | (21,112)                 | 0.00%                   | (31,888)                 | 0.00%                   | 41,230                   | 100.00%                 |
| Parking Debt Repayment   | 1,135,208                | 1,134,963                | 1,138,228                | 1,135,628                   | 1,135,628        | 1,112,712        | 1,109,465        | (420)                    | -0.04%                  | (245)                    | -0.02%                  | 3,265                    | 0.29%                   |
| <b>TOTAL EXPENDITURE</b>   | <b>4,269,386</b>         | <b>4,269,167</b>         | <b>4,441,962</b>         | <b>4,120,108</b>            | <b>3,812,815</b> | <b>2,996,948</b> | <b>3,249,297</b> | <b>149,278</b>           | <b>3.62%</b>            | <b>(219)</b>             | <b>-0.01%</b>           | <b>172,795</b>           | <b>3.89%</b>            |
| <b>REVENUE</b>   |                          |                          |                          |                             |                  |                  |                  |                          |                         |                          |                         |                          |                         |
| 320.105 Meters   | 585,400                  | 585,700                  | 586,000                  | 450,120                     | 566,747          | 569,810          | 420,123          | 135,280                  | 30.05%                  | 300                      | 0.05%                   | 300                      | 0.05%                   |
| 320.110 Parking Violations   | 365,000                  | 365,000                  | 365,000                  | 775,000                     | 371,668          | 532,093          | 461,443          | (410,000)                | -52.90%                 | -                        | 0.00%                   | -                        | 0.00%                   |
| 320.115 Off Street Parking   | 450,500                  | 553,500                  | 576,760                  | 431,675                     | 453,885          | 453,066          | 461,339          | 18,825                   | 4.36%                   | 103,000                  | 18.61%                  | 23,260                   | 4.03%                   |
| 320.120 Ontario Street Garage  | 349,000                  | 355,000                  | 358,000                  | 347,200                     | 340,041          | 317,916          | 198,305          | 1,800                    | 0.52%                   | 6,000                    | 1.69%                   | 3,000                    | 0.84%                   |
| 320.125 Carlisle St Garage   | 701,000                  | 716,000                  | 729,000                  | 872,975                     | 792,882          | 674,507          | 272,941          | (171,975)                | -19.70%                 | 15,000                   | 2.09%                   | 13,000                   | 1.78%                   |
| 320.130 Beaches  | 670,700                  | 670,700                  | 670,700                  | 175,620                     | 627,921          | 373,016          | -                | 495,080                  | 0.00%                   | -                        | 0.00%                   | -                        | 0.00%                   |
| Interest earned  | 17,037                   | -                        | -                        | 2,700                       | 65,178           | 28,815           | 8,948            | 14,337                   | 531.01%                 | (17,037)                 | #DIV/0!                 | -                        | #DIV/0!                 |
| <b>TOTAL REVENUE</b>   | <b>3,138,637</b>         | <b>3,245,900</b>         | <b>3,285,460</b>         | <b>3,055,290</b>            | <b>3,218,322</b> | <b>2,949,223</b> | <b>1,823,099</b> | <b>83,347</b>            | <b>2.73%</b>            | <b>107,263</b>           | <b>3.30%</b>            | <b>39,560</b>            | <b>1.20%</b>            |
| <b>NET REVENUE/(EXPENDITURE) before TAX LEVY &amp; GRANT SUPPORT</b> |                          |                          |                          |                             |                  |                  |                  |                          |                         |                          |                         |                          |                         |
|  | (1,130,749)              | (1,023,267)              | (1,156,502)              | (1,064,818)                 | (594,493)        | (47,726)         | (1,426,198)      | (65,931)                 | 6.19%                   | 107,482                  | -10.50%                 | (133,235)                | 11.52%                  |
| <b>TRANSFER FROM TAX LEVY BUDGET</b>                                 |                          |                          |                          |                             |                  |                  |                  |                          |                         |                          |                         |                          |                         |
| PROVINCIAL GRANT FUNDING   | 834,000                  | 834,000                  | 834,000                  | 513,100                     | 513,100          | 267,607          | 750,000          | 320,900                  | 62.54%                  | -                        | 0.00%                   | -                        | 0.00%                   |
|  | -                        | -                        | -                        | -                           | -                | -                | 609,404          | -                        | 0.00%                   | -                        | -                       | -                        | -                       |
| <b>NET REVENUE/(EXPENDITURE) after TAX LEVY &amp; GRANT SUPPORT</b>  |                          |                          |                          |                             |                  |                  |                  |                          |                         |                          |                         |                          |                         |
|  | (296,749)                | (189,267)                | (322,502)                | (551,718)                   | (81,393)         | 219,881          | (66,794)         | 254,969                  | -46.21%                 | 107,482                  | -56.79%                 | (133,235)                | 41.31%                  |
| <b>Parking Meter Capital Project (412.099) commitment</b>            |                          |                          |                          |                             |                  |                  |                  |                          |                         |                          |                         |                          |                         |
|  |                          |                          |                          |                             | (268,412)        |                  |                  |                          |                         |                          |                         |                          |                         |
| <b>RESERVE CLOSING BALANCE</b>                                       | <b>555,109</b>           | <b>365,842</b>           | <b>43,340</b>            | <b>649,945</b>              | <b>851,858</b>   | <b>1,201,663</b> | <b>981,782</b>   |                          |                         |                          |                         |                          |                         |





## Reserves & Reserve Funds



Reserves and reserve funds are established by **Municipal Councils** through by-laws. Provincial legislation can also require municipalities to establish reserves for specific types of revenue.



**Reserves** are typically part of an overall strategy for funding operating programs and projects. These funds help offset unexpected expenses or revenue shortfalls. Money in reserves can come from budget surpluses, property tax levies or other sources of revenue.



Reserve funds are either obligatory or discretionary. **Discretionary reserve funds** are set by Municipal Councils for specific purposes. Councils can have flexibility to decide how the money is used. **Obligatory reserve funds** are required by provincial statutes or contractual agreements and can only be used for their intended purpose. In Ontario, 45% of money in reserve funds is in obligatory reserve funds.\*



Reserves and reserve funds are an important tool for a municipality's long-term financial sustainability. Setting money aside for unavoidable events (like floods) and for capital projects (like road repairs) reduces the need for long-term borrowing or imposing sudden tax increases on current or future taxpayers.

**RESERVE AND RESERVE FUNDS:**

| Name  | Purpose  | Dec 31/22           | Dec 31/21           | Dec 31/20           | Dec 31/19           | Dec 31/18           |
|---|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Capital Related:</b>                       |  |                     |                     |                     |                     |                     |
| Fire  | Equipment Replacement  | 941,478             | 2,265,205           | 1,991,426           | 1,421,553           | 1,761,195           |
| Motor Vehicle Replacement                     | Replacement of Major Equipment / Equipment Replacement Reserve (Municipal Works & Fire)  | 4,794,011           | 4,796,467           | 4,645,476           | 5,005,635           | 6,372,176           |
| Building Improvement Reserve                  | Provide for commitments to building improvement projects TCA   | 3,147,985           | 2,604,029           | 1,934,892           | 2,180,693           | 2,108,089           |
| Cemetery Reserve                              | Net cemetery activity-to be used for Capital items   | 19,437              | 19,437              | 19,437              | 19,437              | 19,437              |
| Infrastructure Levy Reserve                   | Reserve to provide funds to address the infrastructure deficit   | 3,267,071           | 3,428,249           | 2,508,990           | 1,233,535           | 1,445,599           |
| First Ont Pac CIF Reserve                     | Capital Improvement Fund Reserve funded through portion of ticket sales  | 308,572             | 260,849             | 367,081             | 367,081             | 221,079             |
| First Ont Pac Equipment Reserve               | To ensure that the equipment remains modern without tax support or debt financing.   | 216,989             | 106,935             | 0                   |                     |                     |
| Port Dalhousie Piers Reserve                  | To assist for future maintenance and capital rehabilitation or improvements at piers and harbour   | 100,000             | 0                   | 0                   |                     |                     |
| Meridian Capital                              | Net Meridian Centre activity - provide funds for capital expenditures  | 195,338             | 195,338             | 195,338             | 195,338             | 153,376             |
| Future Mausoleum                              | Provide funds for debt repayment and future mausoleum construction.  | 737,604             | 613,320             | 505,280             | 386,193             | 269,882             |
| Green Initiatives Reserve                     | Provide partial funding to capital projects that incorporate enhanced energy efficiency attributes   | 828,831             | 371,553             | 220,117             | 433,611             | 1,331,162           |
| Tax Levy Capital Reserve                      | Provide tax support funding for non-water/wastewater linear asset capital projects.  | 94,000              |                     |                     |                     |                     |
| Parks Legacy Fund                             | Maintain and sustain City parks through alternative sources of funding such as donations.  | 19,270              |                     |                     |                     |                     |
| <b>Total Capital Related</b>                  |  | <b>\$14,670,585</b> | <b>\$14,661,381</b> | <b>\$12,388,036</b> | <b>\$11,243,076</b> | <b>\$13,681,994</b> |
| <b>Contingency:</b>                           |  |                     |                     |                     |                     |                     |
| Accumulated Sick Leave                        | For certain employees unused sick leave can accumulate and could be taken as cash on termination.  | \$1,207,152         | \$1,362,152         | \$1,362,152         | \$2,987,931         | \$2,987,931         |
| Encumbrances                                  | Provide for unliquidated encumbrances or commitments.  | 7,033,534           | 9,745,147           | 8,469,359           | 16,041,417          | 14,704,414          |
| Community Improvement Plan Reserve            | Provide for ongoing commitments to the CIP program   | 7,721,173           | 7,225,277           | 6,764,518           | 5,938,418           | 5,386,567           |
| Winter Control Reserve                        | Reserve to help stabilize winter control fluctuations  | 1,443,437           | 1,443,437           | 1,102,580           | 500,000             | 300,000             |
| Election Reserve                              | To fund the cost of the municipal election   | 205,523             | 649,573             | 99,573              | 99,573              | 99,573              |
| Litigation/Insurance Reserve                  | To fund "unknown matters" and to provide additional amounts to pay legal expenses and damages below City's deductible                            | 739,481             | 739,481             | 658,361             | 567,419             | 574,522             |
| Meridian - Special Events                     | Net Meridian Centre activity - provide funds for self-promoted/co-promoted special events  | 229,997             | 229,997             | 229,997             | 229,997             | 143,788             |
| Actifest Surplus                              | Legacy fund from senior games for programmes for Seniors 55+ promoting healthy lifestyles  | 5,658               | 5,658               | 5,658               | 5,658               | 5,658               |
| Parking                                       | Net revenue derived from Parking Operations  | 932,915             | 981,782             | 1,048,579           | 1,252,992           | 1,292,783           |
| Water & Wastewater Surplus Reserve            | To support water and wastewater capital needs  | 16,224,111          | 9,753,919           | 6,128,181           |                     |                     |
| Welland Canal Fallen Workers Memorial Reserve | To provide supplementary dedicated funding for capital maintenance and preservation of the Memorial approved through annual budgeting processes. | 235,000             | 235,000             | 0                   |                     |                     |
| FAIR (Fee Assistance in Recreation) Program   | To increase the available funding for the City's FAIR program.   | 29,961              |                     |                     |                     |                     |
| <b>Total Contingency</b>                      |  | <b>\$36,007,942</b> | <b>\$32,371,423</b> | <b>\$25,868,958</b> | <b>\$27,623,405</b> | <b>\$25,495,237</b> |

**RESERVE AND RESERVE FUNDS:**

| Name  | Purpose  | Dec 31/22            | Dec 31/21           | Dec 31/20           | Dec 31/19           | Dec 31/18           |
|---|--|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Discretionary:</b>   |  |                      |                     |                     |                     |                     |
| Civic Project Fund  | Interest earned used for Municipal Capital or other capital projects   | 9,122,441            | 9,732,698           | 9,365,902           | 9,122,956           | 9,415,980           |
| <b>Non-Discretionary:</b>   |  |                      |                     |                     |                     |                     |
| Building Code   | Net Building Permit fees - Provincial legislation  | 2,550,008            | 3,242,537           | 2,732,527           | 2,487,536           | 1,011,113           |
| Gas Tax Reserve - Provincial  | Public Transportation  | 3,760,953            | 3,088,166           | 4,750,577           | 6,458,682           | 6,947,761           |
| Canada Community-Building Fund (formerly Gas Tax Reserve - Federal) | Incremental Infrastructure Roads,Sewers,Watermains   | 17,684,769           | 18,803,012          | 13,061,953          | 2,209,642           | 1,973,240           |
| Payment in Lieu of Parkland   | 5% cash-in-lieu of parkland dedication (Sec 542 (15) Planning Act).  | 4,263,328            | 3,562,412           | 3,057,329           | 2,512,341           | 1,758,890           |
| Future Sidewalks  | When sidewalk requirements are waived by Council the funds are placed in a reserve for a period of 20 years.                                     | \$1,292,810          | \$1,372,497         | \$1,289,866         | \$1,207,107         | \$1,090,675         |
| Subdivider Deposits   | Funds can only be used to meet expenditures for the specific subdivision   | 675,058              | 900,032             | 900,032             | 696,156             | 701,823             |
| Residential Development Charges                                     | Funds to be used only to meet growth-related net capital costs for which the development charge was imposed (Sec 16 (1) Development Charge Act). | 4,512,605            | 4,069,799           | 4,035,592           | 3,990,203           | 3,616,395           |
| DC Exemption Reserve  | Fund any DC exemptions, transitions and foregone revenue from the surplus  | 50,000               |                     |                     |                     |                     |
| <b>Total Non-Discretionary</b>                                      |  | <b>\$34,789,531</b>  | <b>\$35,038,454</b> | <b>\$29,827,877</b> | <b>\$19,561,667</b> | <b>\$17,099,899</b> |
| <b>Working Capital:</b>   |  |                      |                     |                     |                     |                     |
| Hydro Funds   | One time hydro funding source  | 302,202              | 1,836,202           | 1,837,217           | 520,217             | 6,050,217           |
| <b>Tax Rate Stabilization Reserve:</b>                              |  |                      |                     |                     |                     |                     |
| Tax Rate Stabilization Reserve                                      | Minimize the fluctuation of tax rate increases due to extraordinary of unforeseen events   | 6,596,126            | 4,283,848           | 3,471,027           | 844,197             | 566,983             |
| <b>TOTAL RESERVE AND RESERVE FUNDS</b>                              |  | <b>\$101,488,828</b> | <b>\$97,924,006</b> | <b>\$82,759,018</b> | <b>\$68,915,518</b> | <b>\$72,310,309</b> |

Definitions:

Reserve: A reserve is an allocation of accumulated net revenue. It has no reference to any specific asset and does not require segregated funds.

Reserve Fund: A reserve fund differs from a reserve in that reserve fund assets are segregated and restricted to meet the purpose of the reserve fund. In addition reserve funds earn interest.

**Note:**

- The 2023 actuals will be provided with the 4th quarter variance report
- A number of these reserves have their amount committed to specific purposes

2024 Budget - Reserve Funding Summary

| Department   | Division                         | 2024 Budget        | Reserve                        | Description  |
|--|----------------------------------|--------------------|--------------------------------|--|
| Planning and Building Services                     | Building and Plumbing            | (878,000)          | Building Stabilization Reserve | Fund building activities   |
|  | <b>Subtotal</b>                  | <b>(878,000)</b>   |                                |  |
| Planning and Building Services                     | Community Improvement Plan       | (1,876,991)        | CIP Reserve                    | Tax incentive grant  |
| Planning and Building Services                     | Community Improvement Plan       | (25,532)           | CIP Reserve                    | CIP staff position (25%)   |
|  | <b>Subtotal</b>                  | <b>(1,902,523)</b> |                                |  |
| Community, Recreation and Culture Services         | Culture                          | (9,947)            | CPF                            | Art Awards   |
| Community, Recreation and Culture Services         | Festivals                        | (28,383)           | CPF                            | Folk Arts funding  |
| Community, Recreation and Culture Services         | SCCIP                            | (88,500)           | CPF                            | SCCIP  |
| Community, Recreation and Culture Services         | Community Programs               | (6,000)            | CPF                            | Neighbourhood Micro Grants Pilot Project - Year 1 of 2                                   |
| Economic Development and Tourism                   | Grape and Wine Festival          | (45,100)           | CPF                            | Grape N Wine funding   |
| Economic Development and Tourism                   | Physician Recruitment            | (16,000)           | CPF                            | Physician Recruitment  |
| Grants and Committees                              | Grants                           | (9,600)            | CPF                            | Grants program   |
| Members of Council                                 | Civic Celebrations               | (9,000)            | CPF                            | Civic Celebrations   |
| Members of Council                                 | Civic Receptions                 | (35,200)           | CPF                            | Civic Reception  |
| Planning and Building Services                     | Heritage Committee               | (12,800)           | CPF                            | Heritage grants  |
| Non-Tax Revenue                                    | General Municipal Purpose        | (39,000)           | CPF                            | Ethno-cultural grant   |
|  | <b>Subtotal</b>                  | <b>(299,530)</b>   |                                |  |
| Community, Recreation and Culture Services         | CRCS Administration              | (120,000)          | DC Reserve                     | Recreation Master Plan (80% funded by DC)  |
|  | <b>Subtotal</b>                  | <b>(120,000)</b>   |                                |  |
| Legal and Clerks Services                          | Elections                        | (6,500)            | Election Reserve               | Election related costs   |
|  | <b>Subtotal</b>                  | <b>(6,500)</b>     |                                |  |
| Fire Services                                      | FS Suppression                   | (188,267)          | Fire Sick Leave Reserve        | Fund sick leave payout upon retirement   |
|  | <b>Subtotal</b>                  | <b>(188,267)</b>   |                                |  |
| ABC's  | Niagara District Airport         | (153,032)          | Infrastructure Levy Reserve    | Plow truck (part of capital budget)  |
|  | <b>Subtotal</b>                  | <b>(153,032)</b>   |                                |  |
| Economic Development and Tourism                   | Economic Development             | (50,000)           | MA Tax Reserve                 | Cash contribution to STC World Rowing Inc  |
| Economic Development and Tourism                   | Economic Development             | (25,000)           | MA Tax Reserve                 | Grant to 2025 World Junior Girls Golf Championship                                       |
| Economic Development and Tourism                   | Tourism Promotion                | (10,000)           | MA Tax Reserve                 | Sports Tourism grant   |
|  | <b>Subtotal</b>                  | <b>(85,000)</b>    |                                |  |
| Non-Tax Revenue                                    | Surplus from Prior Year          | (1,431,000)        | Special Tax Mitigation Reserve | Tax levy increase mitigation   |
|  | <b>Subtotal</b>                  | <b>(1,431,000)</b> |                                |  |
| Chief Administrative Officer                       | Print Centre                     | (9,000)            | TRSR                           | Purchase of large format printer   |
| Community, Recreation and Culture Services         | CRCS Administration              | (25,000)           | TRSR                           | ActiveNet Phase II implementation  |
| Community, Recreation and Culture Services         | Culture                          | (125,000)          | TRSR                           | Rodman Art Institute grant funding   |
| Community, Recreation and Culture Services         | Kiwanis Aquatic Centre           | (25,500)           | TRSR                           | Bi-annual KAC Suspended Ceiling Inspection   |
| Community, Recreation and Culture Services         | Museum                           | (500)              | TRSR                           | Furniture  |
| Community, Recreation and Culture Services         | Port Weller Centre               | (3,000)            | TRSR                           | Small tools and equipment  |
| Community, Recreation and Culture Services         | Recreation Overhead              | (17,100)           | TRSR                           | Additional AED replacement   |
| Community, Recreation and Culture Services         | Welland Canals Centre            | (100,000)          | TRSR                           | Paint siding   |
| Corporate Support Services                         | Human Resources                  | (100,000)          | TRSR                           | Modernization of Talent acquisition strategy and processes                               |
| Corporate Support Services                         | Staff Development                | (125,000)          | TRSR                           | Improvement of culture of leadership, innovation, and service excellence.                |
| EFES/MW Overhead                                   | Asset Management and GIS         | (27,300)           | TRSR                           | Replacement of plot printer  |
| Engineering, Facilities and Environmental Services | Bridges and Culverts             | (60,000)           | TRSR                           | Bi-annual inspection   |
| Engineering, Facilities and Environmental Services | Traffic Control Administration   | (10,000)           | TRSR                           | significant count program to collect traffic volume data for Vision Zero project in 2025 |
| Legal and Clerks Services                          | City Clerks                      | (10,000)           | TRSR                           | Shelving for clerks vault  |
| Municipal Works                                    | Cemetery                         | (20,136)           | TRSR                           | Cemetery lowering devices x2   |
| Municipal Works                                    | Passive Park Maintenance         | (60,000)           | TRSR                           | Montebello Park - Paint Pavilion   |
| Planning and Building Services                     | By-law Enforcement and Licensing | (14,000)           | TRSR                           | Radios for BLE participation inRegion initiative   |
|  | <b>Subtotal</b>                  | <b>(731,536)</b>   |                                |  |
| <b>Grand Total</b>                                 |                                  | <b>(5,795,388)</b> |                                |  |

2025 Budget - Reserve Funding Summary

| Department   | Division                         | 2025 Budget        | Reserve                        | Description  |
|--|----------------------------------|--------------------|--------------------------------|--|
| Planning and Building Services                     | Building and Plumbing            | (500,000)          | Building Stabilization Reserve | Fund building activities                               |
|  | <b>Subtotal</b>                  | <b>(500,000)</b>   |                                |  |
| Community, Recreation and Culture Services         | Culture                          | (18,150)           | CBC Reserve                    | Public Art Master Plan (33% funded by CBC)             |
|  | <b>Subtotal</b>                  | <b>(18,150)</b>    |                                |  |
| Planning and Building Services                     | Community Improvement Plan       | (1,969,069)        | CIP Reserve                    | Tax incentive grant                                    |
|  | <b>Subtotal</b>                  | <b>(1,969,069)</b> |                                |  |
| Community, Recreation and Culture Services         | Culture                          | (6,632)            | CPF                            | Art Awards   |
| Community, Recreation and Culture Services         | Festivals                        | (18,255)           | CPF                            | Folk Arts funding                                      |
| Community, Recreation and Culture Services         | SCCIP                            | (59,000)           | CPF                            | SCCIP  |
| Community, Recreation and Culture Services         | Community Programs               | (12,000)           | CPF                            | Neighbourhood Micro Grants Pilot Project - Year 2 of 2 |
| Economic Development and Tourism                   | Grape and Wine Festival          | (36,100)           | CPF                            | Grape N Wine funding                                   |
| Economic Development and Tourism                   | Physician Recruitment            | (12,800)           | CPF                            | Physician Recruitment                                  |
| Grants and Committees                              | Grants                           | (7,700)            | CPF                            | Grants program   |
| Members of Council                                 | Civic Celebrations               | (7,200)            | CPF                            | Civic Celebrations                                     |
| Members of Council                                 | Civic Receptions                 | (28,200)           | CPF                            | Civic Reception  |
| Planning and Building Services                     | Heritage Committee               | (10,200)           | CPF                            | Heritage grants  |
| Non-Tax Revenue                                    | General Municipal Purpose        | (39,000)           | CPF                            | Ethno-cultural grant                                   |
|  | <b>Subtotal</b>                  | <b>(237,087)</b>   |                                |  |
| Community, Recreation and Culture Services         | CRCS Administration              | (112,500)          | DC Reserve                     | Parks Policy Plan (75% funded by DC)                   |
| Financial Management Services                      | Accounting, Revenue, and Payroll | (150,000)          | DC Reserve                     | DC Background Study 5 year Bylaw review                |
|  | <b>Subtotal</b>                  | <b>(262,500)</b>   |                                |  |
| Legal and Clerks Services                          | Elections                        | (6,500)            | Election Reserve               | Election related costs                                 |
|  | <b>Subtotal</b>                  | <b>(6,500)</b>     |                                |  |
| Fire Services                                      | FS Suppression                   | (221,154)          | Fire Sick Leave Reserve        | Fund sick leave payout upon retirement                 |
|  | <b>Subtotal</b>                  | <b>(221,154)</b>   |                                |  |
| Economic Development and Tourism                   | Economic Development             | (25,000)           | MA Tax Reserve                 | Grant to 2025 World Junior Girls Golf Championship     |
| Economic Development and Tourism                   | Tourism Promotion                | (10,000)           | MA Tax Reserve                 | Sports Tourism grant                                   |
|  | <b>Subtotal</b>                  | <b>(35,000)</b>    |                                |  |
| Non-Tax Revenue                                    | Surplus from Prior Year          | (1,910,000)        | Special Tax Mitigation Reserve | Tax levy increase mitigation                           |
|  | <b>Subtotal</b>                  | <b>(1,910,000)</b> |                                |  |
| Community, Recreation and Culture Services         | Swimming Pools and Beaches       | (45,000)           | TRSR                           | Rekey outdoor pools and arenas to one master           |
| Community, Recreation and Culture Services         | Carousel                         | (50,000)           | TRSR                           | Organ repairs  |
| Community, Recreation and Culture Services         | Kiwanis Aquatic Centre           | (12,000)           | TRSR                           | Pressure test windows and seals                        |
| Community, Recreation and Culture Services         | Museum                           | (4,150)            | TRSR                           | Office equipment (scanner)                             |
| Corporate Support Services                         | Human Resources                  | (50,000)           | TRSR                           | Follow-up compensation review                          |
| EFES/MW Overhead                                   | Asset Management and GIS         | (3,000)            | TRSR                           | SWOOP Ortho Imagery                                    |
| Engineering, Facilities and Environmental Services | Traffic Control Administration   | (130,000)          | TRSR                           | Vision Zero Study, follow-up build on Regions          |
| Engineering, Facilities and Environmental Services | Seymour Hannah Complex           | (50,000)           | TRSR                           | Energy audit   |
| Financial Management Services                      | Accounting, Revenue, and Payroll | (25,000)           | TRSR                           | Payroll consulting                                     |
|  | <b>Subtotal</b>                  | <b>(369,150)</b>   |                                |  |
| <b>Grand Total</b>                                 |                                  | <b>(5,528,610)</b> |                                |  |

2026 Budget - Reserve Funding Summary

| Department   | Division                   | 2026 Budget        | Reserve                        | Description   |
|--|----------------------------|--------------------|--------------------------------|---|
| Planning and Building Services                     | Building and Plumbing      | (250,000)          | Building Stabilization Reserve | Fund building activities  |
|  | <b>Subtotal</b>            | <b>(250,000)</b>   |                                |   |
| Planning and Building Services                     | Community Improvement Plan | (4,055,165)        | CIP Reserve                    | Tax incentive grant   |
|  | <b>Subtotal</b>            | <b>(4,055,165)</b> |                                |   |
| Community, Recreation and Culture Services         | Culture                    | (3,317)            | CPF                            | Art Awards  |
| Community, Recreation and Culture Services         | Festivals                  | (9,127)            | CPF                            | Folk Arts funding   |
| Community, Recreation and Culture Services         | SCCIP                      | (29,500)           | CPF                            | SCCIP   |
| Economic Development and Tourism                   | Grape and Wine Festival    | (28,900)           | CPF                            | Grape N Wine funding  |
| Economic Development and Tourism                   | Physician Recruitment      | (10,200)           | CPF                            | Physician Recruitment   |
| Grants and Committees                              | Grants                     | (6,100)            | CPF                            | Grants program  |
| Members of Council                                 | Civic Celebrations         | (5,700)            | CPF                            | Civic Celebrations  |
| Members of Council                                 | Civic Receptions           | (22,500)           | CPF                            | Civic Reception   |
| Members of Council                                 | Civic Receptions           | (150,000)          | CPF                            | St. Catharines 150th Anniversary celebration in 2026            |
| Planning and Building Services                     | Heritage Committee         | (8,200)            | CPF                            | Heritage grants   |
| Non-Tax Revenue                                    | General Municipal Purpose  | (39,000)           | CPF                            | Ethno-cultural grant  |
|  | <b>Subtotal</b>            | <b>(312,544)</b>   |                                |   |
| Legal and Clerks Services                          | Elections                  | (717,000)          | Election Reserve               | Election related costs  |
|  | <b>Subtotal</b>            | <b>(717,000)</b>   |                                |   |
| Economic Development and Tourism                   | Tourism Promotion          | (10,000)           | MA Tax Reserve                 | Sports Tourism grant  |
|  | <b>Subtotal</b>            | <b>(10,000)</b>    |                                |   |
| Non-Tax Revenue                                    | Surplus from Prior Year    | (2,000,000)        | Special Tax Mitigation Reserve | Tax levy increase mitigation                                    |
|  | <b>Subtotal</b>            | <b>(2,000,000)</b> |                                |   |
| Chief Administrative Officer                       | Security Planning          | (120,000)          | TRSR                           | Security Hub  |
| Community, Recreation and Culture Services         | Kiwanis Aquatic Centre     | (26,500)           | TRSR                           | Bi-annual KAC Suspended Ceiling Inspection                      |
| Engineering, Facilities and Environmental Services | Bridges and Culverts       | (60,000)           | TRSR                           | Bi-annual inspection  |
| Legal and Clerks Services                          | Elections                  | (345,000)          | TRSR                           | Election related costs (insufficient funds in Election Reserve) |
| Municipal Works                                    | Passive Park Maintenance   | (10,000)           | TRSR                           | Malcolmson Eco Park - Paint office floor and wall               |
|  | <b>Subtotal</b>            | <b>(561,500)</b>   |                                |   |
| <b>Grand Total</b>                                 |                            | <b>(7,906,209)</b> |                                |   |

**City of St. Catharines**  
**2023-2024 Operating Budget - Reserve Transfer Summary**

***Transfer to Reserve***

|  | <b>2023 Budget</b> | <b>2024 Budget</b> | <b>2025 Budget</b> | <b>2026 Budget</b> |
|--|--------------------|--------------------|--------------------|--------------------|
| Fire Equipment Reserve                   | 50,000             | 75,000             | 120,000            | 130,000            |
| Municipal Works Equipment Reserve        | 1,096,500          | 1,346,500          | 1,596,500          | 1,846,500          |
| Building Improvement Reserve             | 800,000            | 800,000            | 800,000            | 800,000            |
| Cemetery Future Mausoleum Reserve        | 75,000             | 75,000             | 75,000             | 75,000             |
| CIP (Community Improvement Plan) Reserve | 1,504,194          | 1,809,698          | 1,880,952          | 2,349,181          |
| Election Reserve                         | 175,000            | 175,000            | 175,000            | -                  |
| Municipal Accommodation Tax Reserve      | 196,154            | 140,000            | 144,400            | 150,000            |
| Development Charges Exemption Reserve    | 400,000            | 500,000            | 900,000            | 1,200,000          |
| Development Charges Grant Reserve        | 150,000            | 100,000            | 100,000            | 100,000            |
| Planning Development Reserve             | 140,000            | -                  | -                  | -                  |
| Tax Rate Stabilization Reserve           | 1,075,000          | -                  | -                  | -                  |
| <b>Total</b>                             | <b>5,661,848</b>   | <b>5,021,198</b>   | <b>5,791,852</b>   | <b>6,650,681</b>   |

***Transfer from Reserve***

|  | <b>2023 Budget</b> | <b>2024 Budget</b> | <b>2025 Budget</b> | <b>2026 Budget</b> |
|--|--------------------|--------------------|--------------------|--------------------|
| Building Stabilization Reserve           | (348,277)          | (878,000)          | (500,000)          | (250,000)          |
| Community Benefit Charges Reserve        | -                  | -                  | (18,150)           | -                  |
| CIP (Community Improvement Plan) Reserve | (1,220,220)        | (1,902,523)        | (1,969,069)        | (4,055,165)        |
| Civic Project Fund                       | (362,100)          | (299,530)          | (237,087)          | (312,544)          |
| Development Charges Reserve              | (75,000)           | (120,000)          | (262,500)          | -                  |
| Election Reserve                         | -                  | (6,500)            | (6,500)            | (717,000)          |
| Fire Sick Leave Reserve                  | -                  | (188,267)          | (221,154)          | -                  |
| Infrastructure Levy Reserve              | -                  | (153,032)          | -                  | -                  |
| Municipal Accommodation Tax Reserve      | -                  | (85,000)           | (35,000)           | (10,000)           |
| Tax Rate Stabilization Reserve           | (948,000)          | (731,536)          | (369,150)          | (561,500)          |
| Hydro Reserve                            | (59,260)           | -                  | -                  | -                  |
| Special Tax Mitigation Fund              | -                  | (1,431,000)        | (1,910,000)        | (2,000,000)        |
| <b>Total</b>                             | <b>(3,012,857)</b> | <b>(5,795,388)</b> | <b>(5,528,610)</b> | <b>(7,906,209)</b> |



# Staff Compliment



**City of St. Catharines**

**Fulltime Staff Complement**

| <b>Department</b>   | <b>Budget 2024</b> | <b>Budget 2025</b> | <b>Budget 2026</b> | <b>Base Year 2023</b> | <b>2022</b> | <b>2021</b> | <b>2020 **</b> | <b>2019 *</b> | <b>2018</b> | <b>2017</b> | <b>2016</b> | <b>2015</b> | <b>2014</b> | <b>2013</b> |
|---|--------------------|--------------------|--------------------|-----------------------|-------------|-------------|----------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Mayor's Office  | 2                  | 2                  | 2                  | 2                     | 2           | 2           | 2              | 2             | 2           | 2           | 1           | 1           | 1           | 1           |
| Chief Administrator's Office                                  | 14                 | 14                 | 14                 | 14                    | 13          | 12          | 12             | 12            | 11          | 11          | 10          | 9           | 8           | 7           |
| Legal and Clerks Services                                     | 16                 | 16                 | 16                 | 16                    | 15          | 15          | 14             | 14            | 13          | 13          | 14          | 14          | 14          |             |
| Planning and Building Services                                | 66                 | 67                 | 67                 | 65                    | 57          | 49          | 48             | 45            | 43          | 43          | 42          | 42          | 44          | 45          |
| Fire Services   | 169                | 169                | 169                | 168                   | 166         | 166         | 166            | 166           | 166         | 166         | 166         | 166         | 167         | 166         |
| Economic Development and Tourism                              | 10                 | 10                 | 10                 | 10                    | 9           | 9           | 8              | 8             | 8           | 8           | 8           | 8           | 10          | 21          |
| Engineering, Facilities and Environmental Services            | 110                | 110                | 110                | 106                   | 104         | 95          | 95             | 95            | 96          | 96          | 184         | 195         | 196         | 197         |
| Municipal Works   | 169                | 169                | 169                | 169                   | 159         | 159         | 159            | 159           | 159         | 159         |             |             |             |             |
| Community, Recreation and Culture Services                    | 42                 | 42                 | 42                 | 43                    | 42          | 49          | 47             | 47            | 47          | 47          | 119         | 108         | 109         | 112         |
| Financial Management Services                                 | 50                 | 50                 | 50                 | 50                    | 45          | 44          | 44             | 44            | 45          | 45          | 44          | 44          | 43          | 45          |
| Corporate Support Services                                    | 34                 | 35                 | 36                 | 32                    | 30          | 30          | 30             | 30            | 29          | 29          | 29          | 30          | 29          | 27          |
| <b>Total City Departments (excl. Flexible Staffing Model)</b> | <b>682</b>         | <b>684</b>         | <b>685</b>         | <b>675</b>            | <b>642</b>  | <b>630</b>  | <b>625</b>     | <b>622</b>    | <b>619</b>  | <b>619</b>  | <b>617</b>  | <b>617</b>  | <b>621</b>  | <b>621</b>  |
| Flexible Staffing Module                                      | 9                  | 9                  | 9                  | 13                    | 10          | 10          | 15             |               |             |             |             |             |             |             |
| <b>Total City Departments (incl. Flexible Staffing Model)</b> | <b>691</b>         | <b>693</b>         | <b>694</b>         | <b>688</b>            | <b>652</b>  | <b>640</b>  | <b>640</b>     | <b>622</b>    | <b>619</b>  | <b>619</b>  | <b>617</b>  | <b>617</b>  | <b>621</b>  | <b>621</b>  |
| <b>Increase YoY</b>   | <b>3</b>           | <b>2</b>           | <b>1</b>           | <b>36</b>             | <b>12</b>   | <b>0</b>    | <b>18</b>      | <b>3</b>      | <b>0</b>    | <b>2</b>    | <b>0</b>    | <b>-4</b>   | <b>0</b>    |             |

\* Council approved additional Deputy CAO in 2019

\*\* Flexible staffing added in 2020

2023 EFES - Create four (4) Facilities Maintenance at Merritton Arena [CRCSEFES-082-2023] (Flexible Staffing Module)

2023 PBS Eliminate one (1) Sr. Building Inspector/Plans Examiner (Dept Internal Re-org)

2023 PBS - Create one (1) Development Engineering Technologist (Dept Internal Re-org)

2023 EFES - Eliminate one (1) Climate Change Technician (Dept Internal Re-org)

2023 EFES - Create one (1) Supervisor of Environmental Services (Dept Internal Re-org)

2024 EFES - Eliminate one (1) Community Waste Officer (Flexible Staffing Module)

2024 CRCS - Eliminate one (1) Collections Technician (Flexible Staffing Module)

2024 CSS - Create one (1) Database Analyst (Flexible Staffing Module)

2024 CSS - Create one (1) AMANDA Business and Applications Analyst (funded 50/50 FS/PBS)(Flexible Staffing Module)

2024 EFES - Create one (1) Supervisor of School Crossing Guards (Budget Request)

2024 PBS - Create one (1) Sr. Bylaw Enforcement Officer (Budget Request)

2024 FS - Create one (1) Fire Communications Officer (probationary) (Budget Request)

2025 CSS - Create one (1) Collaboration Developer (Budget Request)

2025 PBS - Create one (1) Zoning Technician (Budget Request)

2026 CSS - Create one (1) QA/Trainer (Budget Request)

**City of St. Catharines**

**2024 Staff Complement**

| <u>Department</u>                                  | <u>Exempt</u> | <u>CUPE</u> |            |             | <u>Fire Ass'n</u> | <u>Total</u> | <u>2023</u> |
|--|---------------|-------------|------------|-------------|-------------------|--------------|-------------|
|  |               | <u>157</u>  | <u>150</u> | <u>1287</u> |                   |              |             |
| Mayor's Office                                     | 2             |             |            |             |                   | 2            | 2           |
| Chief Administrator's Office                       | 9             | 5           |            |             |                   | 14           | 14          |
| Legal and Clerks Services                          | 11            | 5           |            |             |                   | 16           | 16          |
| Planning and Building Services                     | 9             | 57          |            |             |                   | 66           | 65          |
| Fire Services                                      | 6             |             |            |             | 163               | 169          | 168         |
| Economic Development and Tourism                   | 9             | 1           |            |             |                   | 10           | 10          |
| Engineering, Facilities and Environmental Services | 23            | 34          | 53         |             |                   | 110          | 106         |
| Municipal Works                                    | 26            | 24          | 119        |             |                   | 169          | 169         |
| Community, Recreation and Culture Services         | 20            | 8           | 6          | 8           |                   | 42           | 43          |
| Financial Management Services                      | 17            | 33          |            |             |                   | 50           | 50          |
| Corporate Support Services                         | 18            | 16          |            |             |                   | 34           | 32          |
| Flexible Staffing Module *                         | 9             |             |            |             |                   | 9            | 13          |
| <b>Total</b>                                       | <u>159</u>    | <u>183</u>  | <u>178</u> | <u>8</u>    | <u>163</u>        | <u>691</u>   | <u>688</u>  |

\* Employee Group to be determined as SLT with departments identify staffing needs and available wage dollars.

**City of St. Catharines**

**2025 Staff Complement**

| <b>Department</b>                                  | <b>Exempt</b> | <b>CUPE</b> |            |             | <b>Fire Ass'n</b> | <b>Total</b> | <b>2024</b> |
|--|---------------|-------------|------------|-------------|-------------------|--------------|-------------|
|  |               | <b>157</b>  | <b>150</b> | <b>1287</b> |                   |              |             |
| Mayor's Office                                     | 2             |             |            |             |                   | 2            | 2           |
| Chief Administrator's Office                       | 9             | 5           |            |             |                   | 14           | 14          |
| Legal and Clerks Services                          | 11            | 5           |            |             |                   | 16           | 16          |
| Planning and Building Services                     | 9             | 58          |            |             |                   | 67           | 66          |
| Fire Services                                      | 6             |             |            |             | 163               | 169          | 169         |
| Economic Development and Tourism                   | 9             | 1           |            |             |                   | 10           | 10          |
| Engineering, Facilities and Environmental Services | 23            | 34          | 53         |             |                   | 110          | 110         |
| Municipal Works                                    | 26            | 24          | 119        |             |                   | 169          | 169         |
| Community, Recreation and Culture Services         | 20            | 8           | 6          | 8           |                   | 42           | 42          |
| Financial Management Services                      | 17            | 33          |            |             |                   | 50           | 50          |
| Corporate Support Services                         | 18            | 17          |            |             |                   | 35           | 34          |
| Flexible Staffing Module *                         | 9             |             |            |             |                   | 9            | 9           |
| <b>Total</b>                                       | <b>159</b>    | <b>185</b>  | <b>178</b> | <b>8</b>    | <b>163</b>        | <b>693</b>   | <b>691</b>  |

\* Employee Group to be determined as SLT with departments identify staffing needs and available wage dollars.

**City of St. Catharines**

**2026 Staff Complement**

| <u>Department</u>                                  | <u>Exempt</u> | <u>CUPE</u> |            |             | <u>Fire Ass'n</u> | <u>Total</u> | <u>2025</u> |
|--|---------------|-------------|------------|-------------|-------------------|--------------|-------------|
|  |               | <u>157</u>  | <u>150</u> | <u>1287</u> |                   |              |             |
| Mayor's Office                                     | 2             |             |            |             |                   | 2            | 2           |
| Chief Administrator's Office                       | 9             | 5           |            |             |                   | 14           | 14          |
| Legal and Clerks Services                          | 11            | 5           |            |             |                   | 16           | 16          |
| Planning and Building Services                     | 9             | 58          |            |             |                   | 67           | 67          |
| Fire Services                                      | 6             |             |            |             | 163               | 169          | 169         |
| Economic Development and Tourism                   | 9             | 1           |            |             |                   | 10           | 10          |
| Engineering, Facilities and Environmental Services | 23            | 34          | 53         |             |                   | 110          | 110         |
| Municipal Works                                    | 26            | 24          | 119        |             |                   | 169          | 169         |
| Community, Recreation and Culture Services         | 20            | 8           | 6          | 8           |                   | 42           | 42          |
| Financial Management Services                      | 17            | 33          |            |             |                   | 50           | 50          |
| Corporate Support Services                         | 18            | 18          |            |             |                   | 36           | 35          |
| Flexible Staffing Module *                         | 9             |             |            |             |                   | 9            | 9           |
| <b>Total</b>                                       | <u>159</u>    | <u>186</u>  | <u>178</u> | <u>8</u>    | <u>163</u>        | <u>694</u>   | <u>693</u>  |

\* Employee Group to be determined as SLT with departments identify staffing needs and available wage dollars.